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County of Contra Costa California



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 1991

Kenneth J. Corcoran
Auditor-Controller

Credits:

Barbara Minneman's advanced photography class at Alhambra High School in Martinez provided the cover photographs.

Front cover – Center for the Arts in Walnut Creek

Photographer: Katie Gery

Back cover – Walnut Creek Executive Park

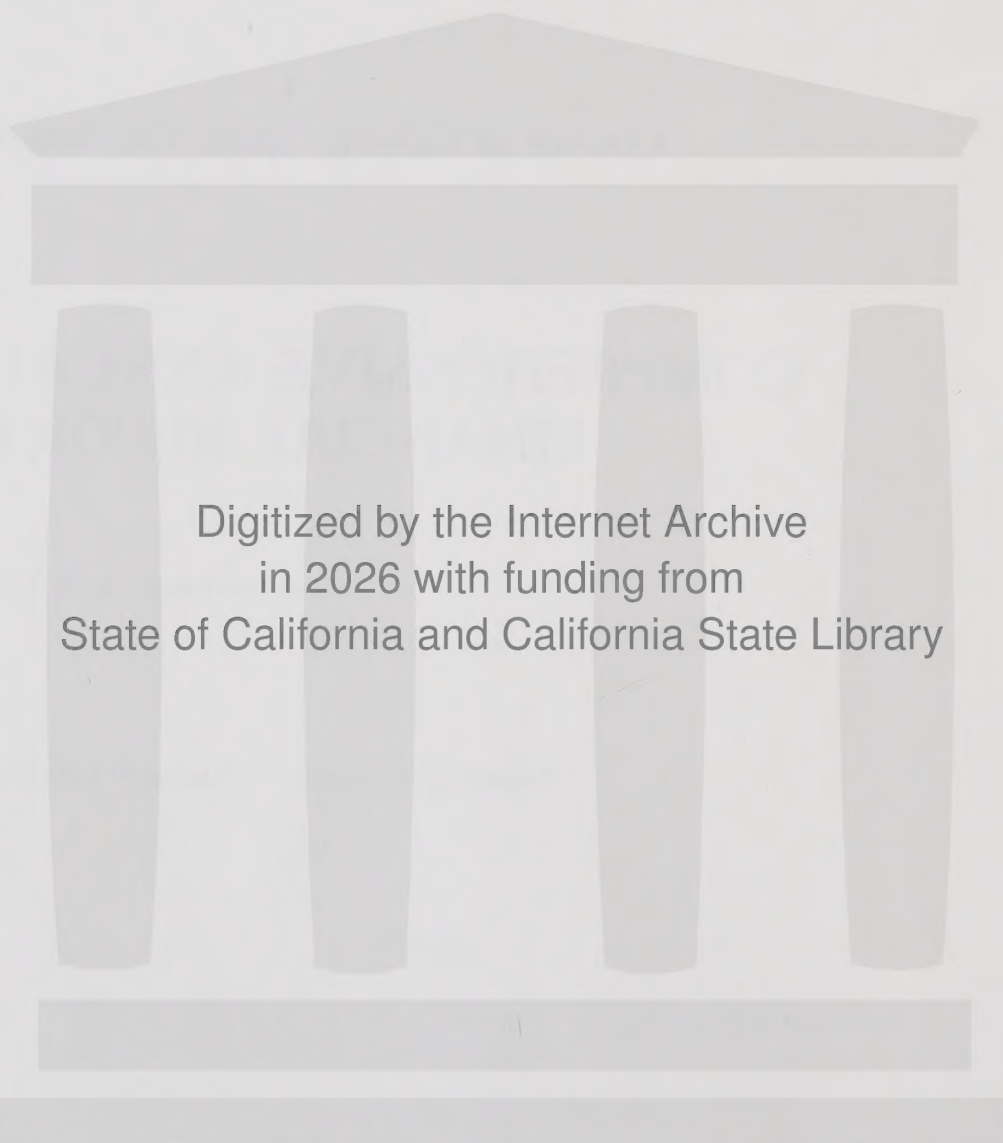
Photographer: Wendy Norden

County of Contra Costa, California

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

Fiscal Year Ended June 30, 1991

Kenneth J. Corcoran – Auditor–Controller



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COUNTY OF CONTRA COSTA
COMPREHENSIVE ANNUAL FINANCIAL REPORT

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INTRODUCTORY
SECTION

Contra Costa County

Office of
COUNTY AUDITOR-CONTROLLER

625 Court Street
Martinez, California 94553-1282
Telephone (510) 646-2181
Fax (510) 646-2649



Kenneth J. Corcoran
Auditor-Controller

November 30, 1991

The Honorable Board of Supervisors
County of Contra Costa
Administration Building
Martinez, California 94553

Members of the Board:

The Comprehensive Annual Financial Report (CAFR) of the County of Contra Costa for the fiscal year 1990-91 is presented in compliance with Section 25253 of the Government Code of the State of California. This report was prepared by the Office of the County Auditor-Controller, which is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures. We believe the data, as presented, are accurate in all material aspects and presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds, and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included.

The CAFR represents the culmination of all budgeting and accounting activities engaged in by management during the year, covering all funds and account groups of the County and all financial transactions. The CAFR is organized into three sections:

- The Introductory Section is intended to familiarize the reader with the organizational structure of the County, the nature and scope of the services it provides, and the specifics of its legal operating environment.
- The Financial Section includes the audited financial statements, including notes thereto, and supporting schedules necessary to fairly present the financial position and results of operations of the County in conformity with generally accepted accounting principles.
- The Statistical Section contains comprehensive statistical data for the County relating to its physical, economic, social and political characteristics.

The County reporting entity includes all significant organizations, departments and agencies over which the

County Board of Supervisors exercises oversight responsibility. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included are: the County's General Fund, Redevelopment Agency, Special Districts under the Board of Supervisors, Debt Service Funds, other Special Revenue Funds, Capital Projects Funds, Internal Service Funds, the Long-Term Debt and General Fixed Asset groups of accounts, the Hospital, Health Maintenance Organization, Airport and Employee Fitness Center Enterprise Funds, and the County's Public Facilities Corporation. The financial position and results of operations of the Contra Costa County Employees' Retirement Association are included as of and for the year ended December 31, 1990.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, city redevelopment agencies, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own financial records and issue financial statements separate and distinct from those of the County. Accordingly, they are not included in the accompanying combined financial statements, except as to assets, principally cash and investments, which are held by the County Treasurer.

The County provides the full range of services contemplated by statute. This includes public protection, highways and streets, sanitation, health and social services, planning and zoning, and general administrative services.

ECONOMIC CONDITIONS AND OUTLOOK

The local economy is expected to continue to expand, but at a slower pace than in the previous fiscal year. The County's population grew by 22,012, a 3% increase, to 819,293. This increase continues the steady growth of 21,800 and 22,050 experienced in the two previous years.

Tosco Corporation announced plans to spend \$250 million over the next five years to modernize its petroleum refinery near Martinez.

The County continued to gain jobs as PacTel Corporation relocated 230 employees to the Pleasant Hill area from San Francisco and Irvine. The initial lease of 80,000 square feet to house these employees is expected to grow to 140,000 square feet.

California State University began construction of the first buildings of its satellite campus in Concord, a multi-purpose complex of classrooms, administrative offices, a computer laboratory, a student union and a corporation yard.

MAJOR INITIATIVES

The Board authorized spending up to \$750,000 for architectural sketches for a 192 bed \$81.4 million plan for building a replacement County Hospital.

The County's Health Maintenance Organization, the Contra Costa Health Plan, celebrated its 20th anniversary during the year, and in the process, surpassed the 20,000 membership mark. The unique and innovative program was the first federally qualified HMO dealing with Medi-Cal recipients, private businesses, self-employed persons, County employees and single parents.

The County moved toward centralizing and streamlining development application and permit processing by establishing the Growth Management and Economic Development Agency with a one stop permit counter that consolidated the previously separate Community Development, Public Works, and Building Inspection departments.

There has been a continuation of the Board's commitment to automation as a principal means of maximizing productivity.

Future initiatives will lie in promoting the Public-Private Partnership, the alliance between government and private industry where the County is a recognized leader. Areas of effort will include Child Care, Homeless, Hazardous Waste, Traffic and Parking, and Garbage Disposal. A Child Care Trust has been established which will be used to subsidize child care for low income residents. Businesses in the Pleasant Hill Bart Redevelopment area have been the major contributors to this program.

Planning has started toward establishing a Family Resource Center at the former west county work furlough center site. The Family Resource Center will offer an interagency, family centered program. The target date for opening is the summer of 1992. The goal of the program will be to provide an integrated set of services to families which will reduce the number of high risk children who are removed from their homes.

FINANCIAL INFORMATION

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Budgetary Controls

Using the County's automated accounting system the Auditor–Controller restricts each department's expenditures to the amount appropriated by the Board of Supervisors for the year. Increases in budget appropriations must be approved by the Board of Supervisors as a transfer from the Reserve for Contingencies, as a transfer from another appropriation, or as an appropriation of unanticipated or overrealized revenue. No department is permitted to spend more than its available appropriations. Any appropriations remaining in a department at the end of the fiscal year automatically lapse and are transferred to fund balance. The year end fund balance along with projected revenues becomes available for appropriation the following year. An encumbrance accounting system is used to facilitate effective budgetary control. An encumbrance reserves a portion of an appropriation at the time a commitment is made to acquire goods or services. Open encumbrances are reported as reservations of fund balances at June 30, and are reappropriated as part of the following year's budget.

General Governmental Functions

The general governmental functions are contained in the General, Special Revenue, Debt Service and Capital Projects funds. Included in these funds are the Special Districts Governed by the Board of Supervisors.

Revenues for County governmental functions totaled \$685.9 million in 1990–91, an increase of 6.8% from 1989–90. The amount of revenues from various sources and the changes from last year are shown in the following tabulation (in thousands):

Revenue Source	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (decrease) From 1989–90</u>	<u>Percent Change</u>
Taxes	\$ 220,247	32.1%	\$ 17,131	8.4%
Licenses, permits, and franchises	10,341	1.5	(490)	(4.5)
Fines, forfeitures, and penalties	9,757	1.4	642	7.0
Use of money and property	24,875	3.6	(734)	2.9
Aid from other governmental agencies	320,889	46.8	21,165	7.1
Charges for current services	88,920	13.0	6,937	8.5
Other revenues	<u>10,879</u>	<u>1.6</u>	<u>(942)</u>	(8.0)
Total	<u>\$ 685,908</u>	<u>100.0%</u>	<u>\$ 43,709</u>	6.8%

County–wide assessed valuations increased 11.3% to \$54.1 billion from \$48.6 billion the preceding year. This is attributable mostly to new construction and transfers of ownership.

The decrease in Licenses, Permits and Franchises reflects the slowdown in applications for construction and zoning permits.

The decrease in Use of Money and Property reflects the general decline in interest rates that occurred during the second half of the fiscal year.

The decrease in Other Revenues is due to the sale of a portion of the Port Chicago Highway in the previous year to the United States Navy.

Expenditures for County governmental purposes totaled \$695.3 million, an increase of 12.7% over 1989-90. Changes in levels of expenditures for major functions of the County from the preceding year are shown in the following tabulation (in thousands):

Function	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (decrease) from 1989-90</u>	<u>Percent Change</u>
General government	\$ 74,325	10.7%	\$ 8,744	13.3%
Public protection	218,079	31.4	21,065	10.7
Health and sanitation	74,195	10.7	6,301	9.3
Public assistance	224,859	32.3	22,959	11.4
Education	11,235	1.6	1,558	16.1
Public ways and facilities	36,515	5.3	12,434	51.6
Recreation and culture	271		203	298.5
Debt service	13,566	1.9	896	7.1
Capital outlay	<u>42,207</u>	<u>6.1</u>	<u>4,003</u>	10.4
Total	<u>\$ 695,252</u>	<u>100.0%</u>	<u>\$ 78,163</u>	12.7%

The increase in Public Ways and Facilities is due primarily to the Highway 4 Willow Pass Widening and Bailey Road Interchange projects funded by Measure C Sales Taxes from the Contra Costa Transportation Authority.

The Governmental Funds had \$60.2 million in unreserved, undesignated equity at the end of the year, up from \$52.7 million at the close of the prior year. This balance will be used to help finance the 1991-92 budget.

Enterprise Operations

The County Hospital and the Health Maintenance Organization (HMO) had retained earnings of \$4,535,000 and \$110,000 respectively as of June 30, 1991. These surpluses were after General Fund contributions of \$20,373,000 to the Hospital and \$6,182,000 to the HMO. The airport had retained earnings of \$163,000 up from \$109,000 in 1989-90. The Employee Fitness Center had a deficit of \$62,000 after its first full year of operation. This deficit is expected to be funded as membership in the center expands.

Pension Trust Fund Operations

The Employees' Retirement System showed a fund balance at December 31, 1990 of \$745,492,000 an increase of \$53,458,000 over the previous year. The unfunded portion of the pension benefit obligation now stands at 32.3% of the total. Total system assets are now \$763,265,000.

Debt Administration

The County finances its cash requirements prior to collection of taxes by short term borrowing. The 1990–91 Tax Anticipation Note issue of \$65 million received ratings of MIG1 from Moody's Investors Service and SP1+ from Standard and Poor's Corporation. These are the highest ratings for this type of borrowing.

The County has entered into capital lease obligations under lease/purchase agreements for various County buildings and other property principally with the Contra Costa County Public Facilities Corporation, organized as a nonprofit public benefit corporation to assist the County in financing various public buildings and facilities. The corporation had no new issues during the period, and the total obligations outstanding at June 30 were \$56,145,000.

Cash Management

Cash temporarily idle during the year was invested in accordance with Government Code Section 53601 which allows investment maximums of 40% in bankers acceptances, 30% in negotiable certificates of deposit, and up to 30% in commercial paper. There is no limit on investments in collateralized certificates of deposit and U.S. Government issues. The average yield on investments for the fiscal year ended June 30, 1991 was 7.625%.

Risk Management

The County is self insured for workers' compensation, general and automotive liability, and medical malpractice, and maintains various insurance policies to cover exposures that are not feasible to self insure or that can be purchased at reasonable costs.

The County's risk management office administers claims for the various programs, provides loss prevention services such as safety training, and minimizes risk through various risk control strategies, such as developing validated job–related medical standards for persons being considered for employment.

OTHER INFORMATION

Independent Audit

For over 50 years the policy of the County has been to require an annual audit of the financial statements of the County by independent certified public accountants. The County Grand Jury and the Board of Supervisors selected the firm of KPMG Peat Marwick to perform the 1990-91 audit.

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Contra Costa County for its 1989-90 Comprehensive Annual Financial Report. This was the ninth consecutive fiscal year the County has received this award.

In order to be awarded a Certificate of Achievement, the County must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to Certificate of Achievement requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

Acknowledgements

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Auditor-Controller Department. I would like to express my appreciation to all members of the department who assisted and contributed to its preparation. I would also like to thank the members of the Board of Supervisors and the County Administrator for their interest and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,



Kenneth J. Corcoran
Auditor-Controller

COUNTY OF CONTRA COSTA

PUBLIC OFFICIALS

June 30, 1991

ELECTED OFFICIALS

Supervisor, District 1
Supervisor, District 2
Supervisor, District 3
Supervisor, District 4
Supervisor, District 5
Assessor
Auditor–Controller
Clerk–Recorder
District Attorney
Sheriff–Coroner
Treasurer–Tax Collector

Tom Powers
Nancy C. Fahden
Robert I. Schroder
Sunne Wright McPeak
Tom Torlakson
John A. Biasotti
Kenneth J. Corcoran
Stephen L. Weir
Gary T. Yancey
Richard K. Rainey
Alfred P. Lomeli

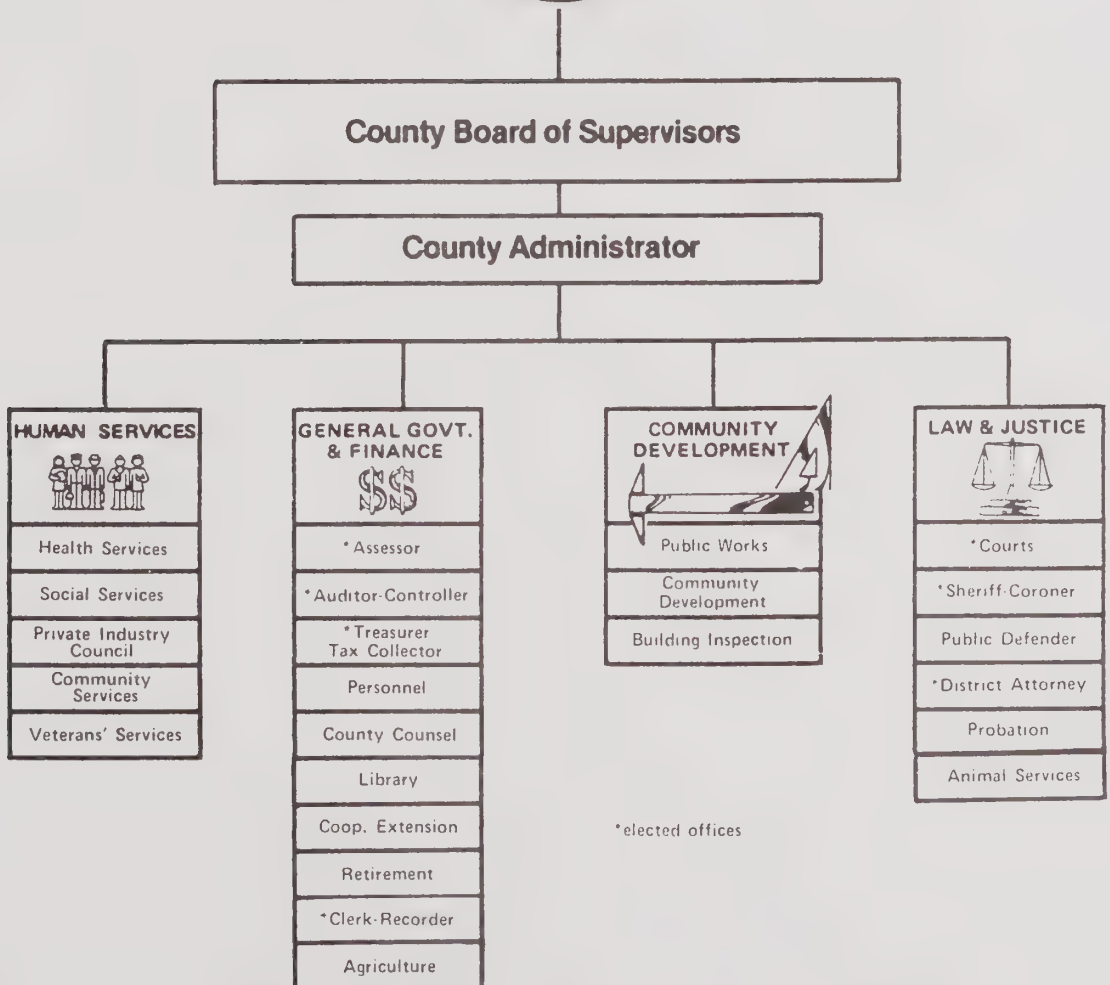
APPOINTED OFFICIALS

County Administrative Officer
County Counsel
County Librarian
County Probation Officer
Director of Animal Services
Director of Building Inspection
Director of Community Development
Director of Community Services
Director of Cooperative Extension
Director of Emergency Services
Director of General Services
Director of Health Services
Director of Personnel
Director of Public Works
Director of Social Service
Director of Weights and Measures–Agricultural Commissioner
Municipal Courts Administrator
Public Defender
Superior Court Administrator–Jury Commissioner
Veteran's Service Officer

Philip J. Batchelor
Victor J. Westman
Anne M. Gold
Gerald S. Buck
Diane Iwasa
Franklin Lew
Harvey E. Bragdon
Joan V. Sparks
H. Fisk Phelps
Gary Brown
Barton J. Gilbert
Mark R. Finucane
Harry D. Cisterman
J. Michael Walford
James A. Rydingsword
John H. DeFremery
Kiri S. Torre
Charles H. James
Len LeTellier
Gary D. Villalba



Services of County Government



Certificate of Achievement for Excellence in Financial Reporting

Presented to
**Contra Costa County,
California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1990

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.



Gary R. Horsthem

President

Jeffrey L. Esser

Executive Director

FINANCIAL SECTION



Independent Auditors' Report

The Honorable Grand Jury and
the Board of Supervisors
County of Contra Costa, California

We have audited the accompanying general purpose financial statements of the County of Contra Costa as of and for the year ended June 30, 1991, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Contra Costa, as of June 30, 1991, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Contra Costa. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

As discussed in note 1 to the general purpose financial statements, the County of Contra Costa adopted Statement No. 9 of the *Governmental Accounting Standards Board* which requires the presentation of a statement of cash flows and certain other disclosures.

KPMG Peat Marwick

November 13, 1991

Walnut Creek, California

COUNTY OF CONTRA COSTA
COMBINED BALANCE SHEET – ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1991
(In Thousands)

Assets & Other Debits	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Cash and investments	\$ 81,572	46,778	3,851	8,730
Accounts receivable and accrued revenue	42,787	6,716	39	1,341
Due from other funds	32,637	10,104		6,448
Inventories	1,217			
Prepaid items and deposits	5,227	1,478		9
Advances to other funds	2,137	3,020		
Taxes receivable				
Fixed assets, net				
Amount to be provided for retirement of long-term debt				
Amount available in debt service funds				
Total assets & other debits	\$ 165,577	68,096	3,890	16,528
Liabilities, Equity & Other Credits				
Liabilities:				
Warrants outstanding				
Short term notes	65,000			
Accounts payable and accrued liabilities	22,743	8,343		14,045
Employee benefits payable				
Due to other funds	14,299	10,822		86
Welfare program advances	6,856			
Capital lease obligations				
Unapportioned taxes				
Due to other agencies and districts				
Bonds payable				
Advances from other funds				481
Deferred revenue and credits	5,054			
Deferred compensation				
Notes payable				
Total liabilities	113,952	19,165		14,612
Equity & Other Credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings				
Fund Balance:				
Reserved	18,700	13,195	3,890	693
Unreserved:				
Designated	7,634	2,007		
Undesignated	25,291	33,729		1,223
Total equity & other credits	51,625	48,931	3,890	1,916
Total liabilities, equity & other credits	\$ 165,577	68,096	3,890	16,528

See accompanying notes to financial statements

Proprietary Fund Types		Fiduciary Fund Types	Account Groups		(Memorandum Only) Totals
Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Obligations	
10,760	50,613	1,323,130			1,525,434
11,919	513	29,198			92,513
8,787	1,293	65,787			125,056
738					1,955
113		50			6,877
		55			5,212
		65,802			65,802
24,988			385,190		410,178
				153,264	153,264
				3,890	3,890
<u>57,305</u>	<u>52,419</u>	<u>1,484,022</u>	<u>385,190</u>	<u>157,154</u>	<u>2,390,181</u>
		63,731			63,731
					65,000
10,616	46,438	33,966			136,151
2,795		24		16,737	19,556
7,995	1,143	92,636			126,981
					6,856
2,866				64,376	67,242
		61,240			61,240
		448,278			448,278
				63,410	63,410
				4,731	5,212
7,664					12,718
		38,655			38,655
1,093				7,900	8,993
<u>33,029</u>	<u>47,581</u>	<u>738,530</u>		<u>157,154</u>	<u>1,124,023</u>
19,530					19,530
			385,190		385,190
4,746	4,838				9,584
		745,492			781,970
					9,641
					60,243
<u>24,276</u>	<u>4,838</u>	<u>745,492</u>	<u>385,190</u>		<u>1,266,158</u>
<u>57,305</u>	<u>52,419</u>	<u>1,484,022</u>	<u>385,190</u>	<u>157,154</u>	<u>2,390,181</u>

COUNTY OF CONTRA COSTA
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCES – ALL GOVERNMENTAL FUND TYPES**

YEAR ENDED JUNE 30, 1991
 (In Thousands)

					(Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Totals
Revenues:					
Taxes	\$ 151,363	65,824	693	2,367	220,247
Licenses, permits and franchises	7,100	3,241			10,341
Fines, forfeitures and penalties	4,530	5,227			9,757
Use of money and property	14,598	2,362	7,473	442	24,875
Aid from other governmental agencies	286,543	28,292	15	6,039	320,889
Charges for current services	77,306	11,516		98	88,920
Other revenue	7,584	1,647		1,649	10,880
Total revenues	549,024	118,109	8,181	10,595	685,909
Expenditures:					
Current:					
General government	68,201	6,124			74,325
Public protection	151,801	66,278			218,079
Health and sanitation	64,543	9,652			74,195
Public assistance	224,794	65			224,859
Education	112	11,123			11,235
Public ways and facilities	14,189	22,326			36,515
Recreation and culture		271			271
Debt Service:					
Principal			4,000		4,000
Interest	4,642		4,924		9,566
Capital outlay	25,815		915	15,477	42,207
Total expenditures	554,097	115,839	9,839	15,477	695,252
Excess (deficiency) of revenues over (under) expenditures	(5,073)	2,270	(1,658)	(4,882)	(9,343)
Other financing sources (uses):					
Operating transfers in		617	674	1,625	2,916
Operating transfers out	(29,372)	(99)			(29,471)
Capital lease financing	25,815				25,815
Total other financing sources (uses)	(3,557)	518	674	1,625	(740)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(8,630)	2,788	(984)	(3,257)	(10,083)
Fund balances at beginning of year	60,283	45,432	4,874	4,540	115,129
Adjustment to fund balance	(28)	711		633	1,316
Fund balances at end of year	\$ 51,625	48,931	3,890	1,916	106,362

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES – BUDGET AND ACTUAL – ALL GOVERNMENTAL
FUND TYPES – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1991
 (In Thousands)

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 152,311	151,363	(948)
Licenses, permits and franchises	8,271	7,100	(1,171)
Fines, forfeitures and penalties	5,039	4,530	(509)
Use of money and property	15,806	14,598	(1,208)
Aid from other governmental agencies	287,596	286,543	(1,053)
Charges for current services	89,662	77,306	(12,356)
Other revenue	8,575	7,584	(991)
Total revenues	567,260	549,024	(18,236)
Expenditures:			
Current:			
General government	82,369	68,201	14,168
Public protection	159,324	151,801	7,523
Health and sanitation	66,682	64,543	2,139
Public assistance	227,838	224,794	3,044
Education	116	112	4
Public ways and facilities	17,211	14,189	3,022
Recreation and culture	1		1
Debt Service:			
Principal			
Interest	4,687	4,642	45
Capital outlay		25,815	(25,815)
Total expenditures	558,228	554,097	4,131
Excess (deficiency) of revenues over (under) expenditures	9,032	(5,073)	(14,105)
Other financing sources (uses):			
Operating transfers in			
Operating transfers out	(28,032)	(29,372)	(1,340)
Capital lease financing	25,815	25,815	
Total other financing sources (uses)	(2,217)	(3,557)	(1,340)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other uses	6,815	(8,630)	(15,445)
Fund balance at beginning of year	60,283	60,283	
Adjustment to fund balance	(28)	(28)	
Fund balance at end of year	\$ 67,070	51,625	(15,445)

See accompanying notes to financial statements.

Special Revenue Funds			Debt Service Funds			Capital Projects Funds		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
66,354	65,824	(530)	812	693	(119)	1,959	2,367	408
1,823	3,241	1,418						
4,431	5,227	796						
1,019	2,362	1,343	60	104	44	385	442	57
26,606	28,292	1,686		15	15	6,321	6,039	(282)
13,154	11,516	(1,638)				585	98	(487)
933	1,647	714				4,498	1,649	(2,849)
114,320	118,109	3,789	872	812	(60)	13,748	10,595	(3,153)
7,644	6,124	1,520						
81,278	66,278	15,000						
11,397	9,652	1,745						
85	65	20						
12,075	11,123	952						
31,555	22,326	9,229						
1,317	271	1,046						
			338	475	(137)			
			639	628	11			
						23,185	15,477	7,708
145,351	115,839	29,512	977	1,103	(126)	23,185	15,477	7,708
(31,031)	2,270	33,301	(105)	(291)	(186)	(9,437)	(4,882)	4,555
1,098	617	(481)				3,642	1,625	(2,017)
(99)	(99)							
999	518	(481)				3,642	1,625	(2,017)
(30,032)	2,788	32,820	(105)	(291)	(186)	(5,795)	(3,257)	2,538
45,432	45,432		2,169	2,169		4,540	4,540	
711	711					633	633	
16,111	48,931	32,820	2,064	1,878	(186)	(622)	1,916	2,538

COUNTY OF CONTRA COSTA
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES
 IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY
 FUND TYPES AND SIMILAR TRUST FUNDS**
 YEAR ENDED JUNE 30, 1991
 (In Thousands)

	Proprietary Fund Types		Fiduciary Fund Type	(Memorandum Only)
	Enterprise	Internal Service	Pension Trust	Totals
Operating revenues:				
Charges for current services	\$ 100,875	29,865		130,740
Earnings on investments			47,411	47,411
Net gain on disposal of investments			590	590
Contributions			50,843	50,843
Total operating revenues	<u>100,875</u>	<u>29,865</u>	<u>98,844</u>	<u>229,584</u>
Operating expenses:				
Salaries and employee benefits	65,875	181	626	66,682
Services and supplies	60,395	6,001	451	66,847
Depreciation	2,072			2,072
Benefits and claims	1,723	23,331	43,894	68,948
Total operating expenses	<u>130,065</u>	<u>29,513</u>	<u>44,971</u>	<u>204,549</u>
Operating income (loss) before operating transfers	<u>(29,190)</u>	<u>352</u>	<u>53,873</u>	<u>25,035</u>
Nonoperating revenue (expenses):				
Interest income	<u>1,650</u>	<u>3,826</u>		<u>5,476</u>
Total nonoperating revenues (expenses)	<u>1,650</u>	<u>3,826</u>		<u>5,476</u>
Income (loss) before operating transfers	<u>(27,540)</u>	<u>4,178</u>	<u>53,873</u>	<u>30,511</u>
Operating transfers in	26,780	1,000		27,780
Operating transfers out	<u>(225)</u>	<u>(1,000)</u>		<u>(1,225)</u>
Total operating transfers in (out)	<u>26,555</u>			<u>26,555</u>
Net income (loss)	<u>(985)</u>	<u>4,178</u>	<u>53,873</u>	<u>57,066</u>
Retained earnings/fund balances at beginning of year as previously reported	5,734	660	714,868	721,262
Adjustment of pension trust to 12/30/90			(22,834)	(22,834)
Adjustment to fund balance	<u>(3)</u>		<u>(415)</u>	<u>(418)</u>
Retained earnings/fund balance as restated	<u>5,731</u>	<u>660</u>	<u>691,619</u>	<u>698,010</u>
Retained earnings/fund balances at end of year	<u><u>\$ 4,746</u></u>	<u><u>4,838</u></u>	<u><u>745,492</u></u>	<u><u>755,076</u></u>

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
YEAR ENDED JUNE 30, 1991
(In Thousands)

	Proprietary Fund Types		(Memorandum only)
	Enterprise	Internal Service	Totals
Operating income (loss)	\$ (29,190)	352	(28,838)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	2,072		2,072
Change in assets and liabilities:			
Decrease (increase) in accounts receivable and accrued revenues	(2,824)	(420)	(3,244)
Decrease (increase) in amounts due from other funds	(568)	(526)	(1,094)
Decrease (increase) in inventories	(119)		(119)
Decrease (increase) in prepaid items and deposits	(113)		(113)
Increase (decrease) in accounts payable and accrued liabilities	(4,126)	2,005	(2,121)
Increase (decrease) in employee benefits payable	339		339
Increase (decrease) in amounts due to other funds	84	125	209
Increase (decrease) in deferred credits	7,664		7,664
Net cash provided by (used for) operating activities	(26,781)	1,536	(25,245)
Cash flows from noncapital financing activities:			
Operating transfers in	26,780	1,000	27,780
Operating transfers out	(225)	(1,000)	(1,225)
Net cash provided by (used for) noncapital financing activities	26,555		26,555
Cash flows from capital and related financing activities:			
Payments on state loans	(58)		(58)
Payments on lease purchase obligations	(937)		(937)
Capital contributions	3,108		3,108
Acquisitions of fixed assets	(5,061)		(5,061)
Net cash provided by (used for) capital and related financing activities	(2,948)		(2,948)
Cash flows from investing activities:			
Interest income	1,650	3,826	5,476
Net cash provided by (used for) investing activities	1,650	3,826	5,476
Net increase (decrease) in cash and cash equivalents	(1,524)	5,362	3,838
Cash and cash equivalents – July 1	12,284	45,251	57,535
Cash and cash equivalents – June 30	\$ 10,760	50,613	61,373
Noncash investing, capital and financing activities:			
Fixed assets acquired through lease purchase	913		913

See accompanying notes to financial statements.

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

June 30, 1991

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of Contra Costa (the "County") conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies:

A. Definition of Reporting Entity

The County of Contra Costa is a political subdivision created by the State of California. As such, it can exercise the powers specified by the Constitution and statutes of the State. The County is governed by a five member elected Board of Supervisors.

The County reporting entity includes all significant organizations, departments and agencies over which the Board of Supervisors exercises oversight and budgeting responsibilities. Oversight responsibility is determined on the basis of appointment or selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters and the scope of public service. Included in the County reporting entity are the following: the County's General Fund, Public Facilities Corporation, Redevelopment Agency, Special Districts under the Board of Supervisors, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, Internal Service Funds, Long-term Obligations Account Group, General Fixed Assets Account Group, and the enterprise operations of the Hospital, Health Maintenance Organization, Airport and Employee Fitness Center. As discussed in Note 10, the financial position and results of operations of the Contra Costa County Employees' Retirement Association are being reported on a calendar year basis. This change in reporting period has resulted in differences in interfund balances which are disclosed in Note 8.

The reporting entity excludes certain separate legal entities which may have "Contra Costa" in their title, or which are required to keep their funds in the County Treasury or receive their tax apportionment from the County. Examples are school districts, community college districts, cities, various redevelopment agencies established by local city governments, the Bay Area Rapid Transit District, the Metropolitan Transit Authority, and a variety of special purpose districts for cemeteries, mosquito abatement, recreation and parks, etc. These entities are autonomous organizations with their own governmental powers and constituencies and over which the Board of Supervisors has no oversight responsibility. Accordingly, they are not included in the accompanying financial statements, except as to their assets held by the County (principally cash and investments held by the County Treasurer) as discussed under "Fiduciary Funds".

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

B. Fund Accounting

The County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of the County's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term obligations (debt service funds). The General fund is used to account for all activities of the County not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the County (internal service funds).

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These include pension trust and agency funds. The pension trust fund is accounted for in essentially the same manner as proprietary funds since capital maintenance is critical. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

All proprietary funds and the pension trust fund are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The County considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term obligations are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise fees, aid from other governments, interest revenue and charges for services. Sales taxes collected and held by the State at year end on behalf of the County are also recognized as revenue. Fines, fees and permits are not susceptible to accrual as they generally are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types and the pension trust fund. Under this method, revenues are recorded when earned and expenses are recorded when liabilities are incurred.

The County reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the County before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for the deferred revenue is removed from the combined balance sheet and revenue is recognized.

D. Budgets and Budgetary Accounting

In accordance with the provisions of Sections 29000 through 29143 of the Government Code and other statutory provisions, commonly known as the County Budget Act, the County prepares and legally adopts a budget on or before October 2 for each fiscal year. Budgets are adopted for the general,

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

special revenue, debt service and capital project funds. Budgets are adopted on the modified accrual basis.

Except for debt service funds, the results of operations as presented in the budget-to-actual comparison statements are on the generally accepted accounting principles (GAAP) basis. For debt service funds the difference between the Budget Basis and GAAP Basis is as follows (in thousands):

Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (budget basis)	\$ (291)
---	-----------

Adjustment:

Budgets are not adopted for the Public Facilities Corporation	(693)
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Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses (GAAP basis)	\$ <u>(984)</u>
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Expenditures are controlled on the object level within departments for all adopted budgets. Any amendments of appropriations for a department, or transfers of appropriations between departments are approved by the Board of Supervisors, as are supplemental appropriations necessary and normally financed by unanticipated revenues received during the year. \$104,343,689 in supplemental appropriations were added to the budgets for all governmental fund types during the fiscal year. Of this amount, \$48,208,641 was for the General Fund. The Board has delegated authority to the County Administrator to approve transfers of appropriations between objects within a department. Budgeted amounts are reported as amended. Individual amendments were not material in relation to the original appropriations. All appropriations lapse at year end.

E. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the general, special revenue, debt service and capital project funds. Encumbrances outstanding at year end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

F. Inventories

Inventories are valued at cost on a first-in, first-out basis. The cost is recorded as an expenditure at the time individual items are withdrawn from inventory (consumption method).

G. Fixed Assets

Fixed assets are valued at historical cost. Contributed fixed assets are recorded at fair market value at the time received. Certain assets, for which actual costs are not available, have been valued on the basis of a professional valuation which determined their approximate historical cost.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, such as roads, bridges, streets and sidewalks, curbs and gutters, drainage systems, and lighting systems, are not capitalized as these assets are immovable and of value only to the County. No depreciation has been provided on general fixed assets.

Depreciation has been provided on proprietary fund assets using the straight-line method over the following estimated useful lives: buildings, 25-40 years; improvements, 10-20 years; and equipment, 3-20 years.

H. Vacation and Sick Leave

Under terms of union contracts, County employees are granted vacation and sick leave in varying amounts. In the event of termination, an employee is reimbursed for accumulated vacation days. Employees are not reimbursed for accumulated sick leave. Accrued vacation at June 30, 1991 equals \$19,556,000 including \$16,737,000 attributable to the general and special revenue funds. The latter amount is not expected to be fully liquidated in the following year with expendable or available financial resources. Accordingly, this liability is reflected in the general long-term obligations account group. In proprietary funds, accumulated vacation is recorded as an expense and liability as benefits accrue to employees.

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

I. Total Columns on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles nor is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

J. Cash Flows

For the purposes of the statement of cash flows, the County considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

K. Accounting Reclassifications

Certain reclassifications have been made to amounts previously reported to conform to the current year's report format.

2. CASH AND INVESTMENTS

The cash balances of substantially all funds except the pension trust fund are pooled and invested by the County Treasurer for the purpose of maximizing investment earnings. As permitted by the Government Code, depositing entities may direct the County Treasurer to make specific investments separate from the pool. The Retirement Board directs the investment activity of the pension trust fund.

Cash and investments at June 30, 1991 (December 31, 1990 for the pension trust fund) are as follows (in thousands):

	<u>County</u>	<u>Pension Trust Fund</u>	<u>Total</u>
Deposits	\$ 467,967	31,775	499,742
Investments	<u>307,898</u>	<u>717,794</u>	<u>1,025,692</u>
Total	\$ <u>775,865</u>	<u>749,569</u>	<u>1,525,434</u>

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

A. Deposits

The carrying amount of deposits included a bank balance of \$124,892,212. The Government Code requires California banks and savings and loan associations to secure the County's bank balance not covered by federal deposit insurance. The County does not rely on FDIC insurance, and banks fully collateralize all bank balances by pledging mortgages or government securities as collateral. The market value of mortgages must equal at least 150%, and the market value of government securities must equal at least 110% of the value of the balance. Such collateral must be held in the pledging bank's trust department or in a separate depository in an account for the County.

The remaining deposits of \$374,849,788 include uninsured and/or uncollateralized deposits being held by trustees for the benefit of the County and/or the pension trust fund.

B. Investments

Statutes authorize the County to invest in obligations of the United States Treasury, federal agencies, municipalities, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements and reverse repurchase agreements.

Pension trust fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize a "prudent expert" guideline as to the form and types of investments which may be purchased.

The County's investments and those of the pension trust fund are categorized separately below to give an indication of the level of risk assumed by each investment portfolio as of year end. Category 1 includes investments that are insured or registered or for which the securities are held by the County or its agent in the agent's nominee name, with subsidiary records listing the County as the legal owner. Category 2 includes uninsured or unregistered investments for which the securities are held for the County by its agent in the agent's nominee name with subsidiary records listing the County as the legal owner.

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

Investments (recorded at cost) and related market values as of June 30, 1991 (December 31, 1990 for the Pension Trust Fund) are as follows (in thousands):

<u>County</u>	<u>Category</u> <u>2</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
U. S. government securities	\$ 113,676	113,676	114,145
Bankers' acceptances	<u>194,222</u>	<u>194,222</u>	<u>194,192</u>
Total	\$ <u>307,898</u>	<u>307,898</u>	<u>308,337</u>

<u>Pension Trust Fund</u>	<u>Category</u> <u>1</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
Common and preferred stock	\$ 258,474	258,474	307,017
Corporate bonds	<u>367,778</u>	<u>367,778</u>	<u>377,888</u>
Real estate	<u>67,776</u>	<u>67,776</u>	<u>59,994</u>
Other	<u>23,766</u>	<u>23,766</u>	<u>23,766</u>
Total	\$ <u>717,794</u>	<u>717,794</u>	<u>768,665</u>

The investments of the Pension Trust, including real estate, are recorded at cost. The County has the ability and intent to hold all real investments long term and does not recognize a loss from real estate investments for market declines deemed to be temporary.

3. PROPERTY TAX

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property which is situated in the County based on the assessed values as of the preceding March 1. March 1 is also the lien date. Tax rates are set no later than the first workday in September. Property taxes on the secured roll are due in two installments: November 1 and February 1. If unpaid, such taxes become delinquent after December 10 and April 10, respectively. Supplemental property taxes are levied based on changes in assessed values between the date of real property sales and construction and the next normal assessment date. The additional supplemental property taxes are prorated from the first of the month following the date of such occurrence. Property taxes on the

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

unsecured roll are due on the lien date (March 1), and become delinquent, if unpaid, on August 1.

Property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution provided by Section 4705 of the State Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

Under the alternate apportionment method, specified amounts of penalties, interest collected on delinquent secured taxes, and funds from sales of tax-deeded properties are held in trust in the secured tax reserve fund. This reserve is used to fund the apportionment of secured taxes. In accordance with the modified accrual basis of accounting, property taxes which have been collected in advance of the levy year have been recorded as deferred revenues.

4. FIXED ASSETS

Following is a summary of changes in general fixed assets for the year ended June 30, 1991 (in thousands):

	Balance July 1, <u>1990</u>	<u>Additions</u>	<u>Deletions</u>	Balance June 30, <u>1991</u>
Land	\$ 21,364	381		21,745
Buildings and improvements	158,013	21,048		179,061
Buildings and improvements— lease purchase	90,326	24,028	1,449	112,905
Equipment	50,149	9,671	11	59,809
Equipment—lease purchase	<u>11,370</u>	<u>2,181</u>	<u>1,881</u>	<u>11,670</u>
Total	\$ <u>331,222</u>	<u>57,309</u>	<u>3,341</u>	<u>385,190</u>

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

Proprietary fund type fixed assets at June 30, 1991 were as follows (in thousands):

	<u>Airport</u>	Employee Fitness <u>Center</u>	<u>Hospital</u>	Health Maintenance <u>Organization</u>	Total Enterprise <u>Funds</u>
Land	\$ 6,351		426		6,777
Buildings and improvements	10,170		12,673	73	22,916
Equipment	588		6,482	473	7,543
Equipment—lease purchase	<u> </u>	<u>82</u>	<u>4,679</u>	<u>73</u>	<u>4,834</u>
	17,109	82	24,260	619	42,070
Less accumulated depreciation	<u>3,968</u>	<u>9</u>	<u>12,633</u>	<u>472</u>	<u>17,082</u>
Net fixed assets	\$ <u>13,141</u>	<u>73</u>	<u>11,627</u>	<u>147</u>	<u>24,988</u>

5. SHORT TERM NOTES

On June 30, 1991, the County had tax and revenue anticipation notes outstanding of \$65,000,000. The notes incurred interest at 6.25% per annum. These notes, issued July 2, 1990 were redeemed on August 3, 1991 from taxes and other revenues transferred to a fiscal agent during the fiscal year. Total interest incurred on these notes during 1990–91 was \$4,062,500, with an additional \$338,542 incurred in July, 1991.

6. LEASE COMMITMENTS

A. Operating Leases

Total rental expense for the year ended June 30, 1991 for all operating leases and month-to-month lease arrangements amounted to \$5,372,169 for the general fund, \$713,198 for the special revenue funds, and \$1,001,066 for the enterprise funds.

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

At June 30, 1991, the future minimum rental payments required under noncancellable operating leases for buildings and equipment, other than month-to-month lease arrangements, are as follows (in thousands):

Fiscal year ending June 30,	General <u>Fund</u>	Special Revenue <u>Funds</u>	Enterprise <u>Funds</u>
1992	\$ 2,809	21	520
1993	2,574	11	387
1994	2,021		394
1995	1,293		340
1996	597		227
Thereafter	<u>3,867</u>	—	<u>303</u>
Total	\$ <u>13,161</u>	<u>32</u>	<u>2,171</u>

B. Capital Leases

The County has capital lease purchase agreements with non-profit public facilities corporation, with the Employees' Retirement Association, and with third parties. The assets acquired under these lease agreements are included in the County's general fixed assets. The obligations related to these lease purchase agreements are included in the County's general long-term obligations, and are summarized in Note 7.

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

7. LONG-TERM OBLIGATIONS

Following is a summary of changes in long-term obligations for the year ended June 30, 1991 (in thousands):

	Balance July 1, <u>1990</u>	<u>Additions</u>	<u>Retirements</u>	Balance June 30, <u>1991</u>
<u>General</u>				
Employee benefits payable	\$ 15,188	1,549		16,737
Notes payable	7,900			7,900
Capital lease obligations	40,787	25,815	2,226	64,376
Bonds payable	7,740		475	7,265
Public facilities corporation obligations	59,670		3,525	56,145
Advances from other funds	<u>3,299</u>	<u>1,948</u>	<u>516</u>	<u>4,731</u>
Total	\$ <u>134,584</u>	<u>29,312</u>	<u>6,742</u>	<u>157,154</u>
<u>Enterprise</u>				
Employee benefits payable	\$ 2,456	339		2,795
Notes payable		1,151	58	1,093
Capital lease obligations	<u>3,650</u>	<u>153</u>	<u>937</u>	<u>2,866</u>
Total	\$ <u>6,106</u>	<u>1,643</u>	<u>995</u>	<u>6,754</u>

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

Following is a schedule of debt payment requirements to maturity for long-term obligations, excluding advances from other funds and employee benefits payable, outstanding at June 30, 1991 (in thousands):

Fiscal year ending <u>June 30,</u>	Capital Lease <u>Obligations</u>	Bonds And Notes <u>Payable</u>	Public Facilities Corporation <u>Obligations</u>	Enterprise Note and Lease <u>Obligations</u>	<u>Total</u>
1992	\$ 7,452	1,463	7,701	1,286	17,902
1993	7,239	9,072	6,883	1,082	24,276
1994	6,917	961	6,620	750	15,248
1995	6,630	961	6,375	591	14,557
1996	6,349	967	7,349	148	14,813
1997-2001	29,142	4,427	30,066	552	64,187
2002-2006	22,825	2,539	22,146	432	47,942
Thereafter	<u>44,513</u>	<u> </u>	<u>5,748</u>	<u>266</u>	<u>50,527</u>
Total	\$ 131,067	20,390	92,888	5,107	249,452
Less amount representing interest	<u>66,691</u>	<u>5,225</u>	<u>36,743</u>	<u>1,148</u>	<u>109,807</u>
Liability at June 30, 1991	\$ <u>64,376</u>	<u>15,165</u>	<u>56,145</u>	<u>3,959</u>	<u>139,645</u>

Advances from other funds included in the general long-term obligations account group are obligations of the County Redevelopment Agency, which are expected to be repaid from tax increment financing in future years, and are not to be repaid in the fiscal year ending June 30, 1992. Interest is accrued at the prevailing rates which vary with the prime interest rate or at 12% per annum, whichever is less.

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

Individual issues of bonds, notes and certificates of participation payable at June 30, 1991 are as follows (in thousands):

<u>Issue</u>	<u>Original Issue</u>	<u>Annual Installments</u>	<u>Final Payment</u>	<u>Interest Rates</u>	<u>Outstanding at June 30, 1991</u>
<u>Public Facilities Corporation(1)</u>					
2425 Bisso Lane	\$ 1,810	\$ 100-155	1992	7.0-8.5%	\$ 445
1988 Consolidated Capital Projects	61,690	2,645-2,730	2008	5.6-7.8	<u>55,700</u> 56,145
<u>Special Revenue General Obligation Bonds(2)</u>					
Sanitation	4,760	231-1,066	2002	3.875-11.75	2,275
Recreation and Park	6,750	135-540	2004	8.0-7.5	4,920
Storm Drainage	600	5-35	2005	4.0-4.6	<u>70</u> 7,265
<u>Redevelopment Agency Notes Payable(3)</u>					
Tax Allocation Notes	7,500		1992	6.0	7,500
Property Note	400		1992	12.0	<u>400</u> 7,900

NOTES:

(1) Debt service payments are made from lease payments by the County general and special revenue funds to the Public Facilities Corporation.

(2) Debt service payments are made from restricted property taxes and other revenues recorded in the debt service funds.

(3) Debt service payments are made from tax increment financing.

There are a number of limitations and restrictions contained in the various bond indentures. County management believes that the County is in compliance with all significant limitations and restrictions.

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

8. INTERFUND BALANCES

Account balances at June 30, 1991 are as follows (in thousands):

	Due from <u>Other Funds</u>	Due to <u>Other Funds</u>	Advances to <u>Other Funds</u>	Advances from <u>Other Funds</u>
General Fund	\$ 32,637	14,299	2,137	
Special Revenue Funds:				
Road	1,998	1,969		
Library	31	187		
Fire Protection	708	625		
Health and sanitation	465	471		
Service Areas	9	489	1,197	
Flood Control	5,465	6,080	1,780	
Law Enforcement	110	745		
Courts & Criminal Justice	1,261	226		
Recorder/Clerk Modernization	4	13		
Other Special Revenue	53	17	43	
Capital Projects Funds:				
Redevelopment Agency	229	86		481
West County Jail	6,219			
Enterprise Funds:				
Airport	18	101		
Employee Fitness Center	1	14		
County Hospital	4,485	5,510		
Health Maintenance Organization	4,283	2,370		
Internal Service Funds:				
Self Insurance	1,293	1,143		
Trust and Agency Funds:				
Tax Distribution Trusts	47,520	51,212		
Schools and Special Districts	14,392	14,608		
Other Agency	3,875	26,816	55	
Long-Term Obligations				<u>4,731</u>
Subtotal	\$ 125,056	126,981	5,212	5,212
Adjustment for Pension Trust reported as of December 31, 1990	<u>4,263</u>	<u>2,338</u>		
Total	\$ <u>129,319</u>	<u>129,319</u>	<u>5,212</u>	<u>5,212</u>

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

9. RESERVES AND DESIGNATIONS OF FUND BALANCE

Following is a summary of reserved and designated fund balances at June 30, 1991 (in thousands):

	General <u>Fund</u>	Special Revenue <u>Funds</u>	Debt Service <u>Funds</u>	Capital Projects <u>Funds</u>	Fiduciary 1 <u>Funds</u>	<u>Total</u>
Reserved for:						
Encumbrances	\$ 10,119	8,697		684		19,500
Inventories	1,217					1,217
Debt service			3,890			3,890
Prepaid items and deposits	5,227	1,478		9		6,714
Advances to other funds	2,137	3,020				5,157
Employee retirement benefits	_____	_____	_____	_____	745,492	745,492
Total	\$ <u>18,700</u>	<u>13,195</u>	<u>3,890</u>	<u>693</u>	<u>745,492</u>	<u>781,970</u>
Designated for:						
Equipment replacement	\$ 4,814	2,007				6,821
Trial Court Funding Agreement	495					495
Authorized expenditures	<u>2,325</u>	_____	_____	_____	_____	<u>2,325</u>
Total	\$ <u>7,634</u>	<u>2,007</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>9,641</u>

10. ADJUSTMENTS TO FUND BALANCES

The General Fund had a \$28,058 prior period adjustment of an asset transferred to the Road Fund. Flood Control Special Revenue Funds had a \$710,600 fund balance adjustment resulting from reclassifying notes from current liabilities to long-term debt. The Redevelopment Agency Capital Projects Fund had a \$633,132 adjustment resulting from forgiveness of a note to the Pleasant Hill-BART District with which it merged. The Employee Fitness Center Enterprise Fund had a \$2,517 adjustment to fixed assets. The Pension Trust Fund had a \$415,000 write down for adjustments of prior years.

Reporting of the Pension Trust Fund was changed from a fiscal year to a calendar year basis. This resulted

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

in a restatement of fund balance from \$714,868,000 as of June 30, 1990 to \$692,034,000 as of December 31, 1989, a difference of \$22,834,000.

11. DEFICIT FUND BALANCES

The Employee Fitness Center enterprise fund had deficit retained earnings of approximately \$62,000 resulting from operations. This deficit will be funded by user charges resulting from increased membership. The internal service fund for Employee Dental Insurance had an operating deficit of \$416,000. This deficit is expected to be funded by increased premiums. The West County Jail Capital Project Fund had a deficit fund balance of \$2.0 million. This deficit will be covered by future transfers from the General Fund and other funding sources.

The Automotive Liability and Public Liability Insurance internal service funds had deficit balances of \$976,000 and \$2,196,000 respectively, resulting from estimating claims liabilities to reflect the methodology used by the insurance industry. These funds will receive sufficient funding from investment earnings and from operating funds to cover disbursements during the years when they become payable.

12. CONTRIBUTED CAPITAL CHANGES

The contributed capital of the enterprise funds changed as follows (in thousands):

	<u>Airport</u>	<u>County Hospital</u>	<u>Health Maintenance Organization</u>	<u>Total</u>
Balance as of July 1, 1990	\$ 8,809	7,850	90	16,749
Federal and state construction grants	3,108			3,108
Transfer between funds		(921)	921	
Transfer of fixed assets (to) and from General Fund	<u> </u>	<u>(316)</u>	<u>(11)</u>	<u>(327)</u>
Balance as of June 30, 1991	\$ <u>11,917</u>	<u>6,613</u>	<u>1,000</u>	<u>19,530</u>

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

13. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

Financial data for the enterprise funds for the year ended June 30, 1991 are as follows (in thousands):

	<u>Airport</u>	<u>Employee Fitness Center</u>	<u>County Hospital</u>	<u>Health Maintenance Organization</u>	<u>Total</u>
Operating revenues	\$ 443	168	74,541	25,723	100,875
Operating expenses (other than depreciation)	1,587	202	94,187	32,017	127,993
Depreciation and amortization	<u>148</u>	<u>9</u>	<u>1,888</u>	<u>27</u>	<u>2,072</u>
Operating loss	(1,292)	(43)	(21,534)	(6,321)	(29,190)
Non-operating revenues, net	1,346	9	156	139	1,650
Operating transfers in	<u>—</u>	<u>—</u>	<u>20,373</u>	<u>6,182</u>	<u>26,555</u>
Net income (loss)	\$ 54	(34)	(1,005)		(985)
Fixed assets:					
Additions	\$ 3,553		2,411	10	5,974
Deletions	10		1,094	12	1,116
Net working capital	70	(78)	4,979	1,071	6,042
Total assets	13,925	84	37,427	5,869	57,305
Capital lease obligations		57	2,771	38	2,866
Total equity (deficit)	12,080	(62)	11,148	1,110	24,276

The County pays a subsidy to the Hospital and Health Maintenance Organization Enterprise Funds to provide resources for operating costs which are in excess of operating revenues. Subsidies for the last three years are as follows (in thousands):

<u>Year Ended June 30,</u>	<u>Total Subsidy</u>
1989	\$ 21,920
1990	24,448
1991	26,555

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

14. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to those of general creditors of the County in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. County management believes that it is unlikely that the County will use the assets to satisfy the claims of general creditors in the future.

As of June 30, 1991, the assets of the plan, recorded in an agency fund at their fair market value, amounted to \$38,102,000.

15. MORTGAGE REVENUE BONDS

Home mortgage revenue bonds have been issued to provide mortgage loans secured by first trust deeds on newly constructed and existing residences. The program provides low interest rate mortgage loans to persons unable to qualify for conventional mortgages at market rates. The original issue amounts for the program have been as follows:

<u>Year</u>	<u>Original Issue</u>
1982	\$ 62,400,000
1983	37,100,000
1984	57,562,609
1985	58,999,782
1987	35,920,000
1988	72,000,000
1989	44,960,000

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

The bonds do not constitute an indebtedness of the County. The bonds are payable solely from payments made on and secured by a pledge of the acquired mortgage loans and certain funds and other monies held for the benefit of the bondholders pursuant to the bond indentures. These bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State, or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the general long-term obligations account group.

16. COMMITMENTS AND CONTINGENCIES

A. Grants

The County participates in a number of Federal and State grant programs subject to financial and compliance audit by the grantors or their representatives. Audits of certain grant programs including the year ended June 30, 1991 have not yet been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The County believes that such disallowances, if any, would not have a material effect on the combined statements.

B. Self Insurance

The County is self-insured for claims relating to public liability (excluding the airport, which is insured), automobile accidents, medical malpractice, and unemployment. The County is also self insured for claims related to workers' compensation but minimizes risk by purchasing coverage for liabilities in excess of \$500,000 per occurrence. In addition, the County is self-insured for costs of its employees' dental program, its management employees' long-term disability program, and for a medical plan which is offered to employees as an alternative to third party medical coverage. Internal service funds are used to account for the County's self-insurance activities. It is the County's policy to provide in each fiscal year, by charges to affected operating funds, amounts sufficient to cover the estimated charges for self-insured claims. Charges to operating funds are recorded as expenditures of such funds and revenues of the internal service funds. Accruals and payments of claims are recorded in the internal service funds. Claims incurred but not reported have been accrued.

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

C. Health Insurance

Health care benefits for active and retired employees are jointly financed by the beneficiaries and by the County. Employees have a choice of participation in three medical plans: Kaiser Permanente, a private health maintenance organization (HMO); the First Choice Health Plan, a County self-insured plan; and the Contra Costa Health Plan (CCHP), operated by the County Medical Services Department. The County subvents all but a penny of the total premium for members of the CCHP. A dental plan is also offered to all employees. The County's contribution to health and dental plans during 1990-91 for active employees was \$21,857,000. The County's liability for health care benefits is limited to its annual contribution.

D. Post-Employment Benefits

In addition to providing retirement benefits as described in Note 17 below, retired employees are allowed to continue participation in the medical and dental plans described above. As of June 30, 1991, there were 2,563 retired employees participating in the health plans, and the County contributed \$5,967,000 toward payment of the premiums. The cost of retiree health care is recognized when the County makes its contribution.

E. Property Taxation

Pacific Bell has challenged the property assessment practices of the State Board of Equalization in producing the Utility Tax Roll. This challenge has implications for every taxing agency in the State, and every effort is being made to negotiate a settlement. County management believes that any settlement would be prospective in its application, and that if there were to be a liability for past assessments, it would be spread over a number of years in the future. As of June 30, 1991, it is not possible to reasonably estimate the ultimate outcome of the pending litigation. Management believes that any resulting liability would not have a material adverse effect on the County's combined financial position.

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

17. EMPLOYEE RETIREMENT SYSTEM

A. Plan Description and Provisions

The Contra Costa County Employees' Retirement System is a cost-sharing multiple-employer defined benefit pension plan governed by the County Employees' Retirement Law of 1937, as amended. The plan covers substantially all of the employees of the County and fourteen other member agencies. The total membership of 11,850 is divided among general and safety members, and retired members as follows:

Retirees and beneficiaries currently receiving benefits	3,718
Terminated employees entitled to benefits but not yet receiving them	470
Active members with vested benefits	4,721
Active members without vested benefits	<u>2,941</u>
 Total membership	 <u>11,850</u>

The plan provides for retirement, disability, death, and survivor benefits. Annual cost-of-living (C.O.L.) adjustments to retirement allowances can be granted by the Retirement Board as provided by State statutes. Service retirements are based on age, length of service and final average salary. Subject to vested status, employees can withdraw contributions plus interest credited or leave them as a deferred retirement when they terminate or transfer to a reciprocal retirement system. Specific provisions are as follows:

General Membership

This membership is divided into two tiers. Tier II includes all employees who became members after August 1, 1980, and those Tier I members who elected to transfer to Tier II. Tier II members contribute less and receive lower benefits than the Tier I members. All members may elect service retirement at age 50 with 10 years of service or with 30 years of service regardless of age. Disability retirement may be granted as service-connected with no years of employment required, or, for members prior to August 1, 1980, non-service-connected with five years of service credit required. The definition of disability is stricter for Tier II than for Tier I. The retirement benefit is based on a one year (three for Tier II) final average salary.

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

Safety Membership

This membership covers all members who are in active law enforcement, active fire suppression work or certain other "safety" classifications as designated by the Retirement Board. Members may elect service retirement at age 50 with 10 years of service, or with 20 years of service regardless of age. Disability retirements may be granted as service-connected with no years of employment required or non-service-connected with five years of service credit required. The retirement benefit is based on a one year final average salary.

B. Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the system on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the ratio of assets available to pay benefits to the actuarial present value of credited projected benefits and is independent of the funding method used to determine contributions to the system.

The pension benefit obligation was computed as part of an actuarial evaluation performed as of December 31, 1990. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8.25 percent per year, (b) projected salary increases of 5.5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1 percent per year, attributable to longevity and merit, and (d) post-retirement benefit increases of 3 percent for Tier I and Safety and 4 percent for Tier II, attributable to inflation as measured by the Consumer Price Index. The 1983 Group Annuity Mortality tables are used as part of the assumptions for actuarial valuation for service retirements, and the 1981 Disability Mortality table for valuation for disability retirements. Total unfunded pension benefit obligation applicable to the system's employees was \$378.8 million at December 31, 1990, as follows (in millions):

COUNTY OF CONTRA COSTA

NOTES TO FINANCIAL STATEMENTS

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 502.7
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Current employees:

Accumulated employee contributions including allocated investment income	137.3
Employer-financed vested	434.6
Employer-financed nonvested	43.4
Other reserves (post-retirement death benefit and C.O.L. supplement)	<u>2.1</u>

Total pension benefit obligation	1,120.1
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Net assets available for benefits at cost (market value is \$768.5 million)	<u>741.3</u>
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Unfunded pension benefit obligation	<u>\$ 378.8</u>
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C. Contributions Required and Contributions Made

New contribution rates based on the actuarial study of January 1, 1990, became effective July 1, 1990. The employer rates were calculated on the alternate funding method permitted by Section 31453.5 of the Government Code. The "entry age normal funding" method is used to calculate the rate required to provide all the benefits promised to a new member. Unfunded costs resulting from this calculation are amortized over 20.5 years from the January 1, 1990 valuation date. The significant actuarial assumptions used to compute the actuarially determined contribution requirements are the same as those used to compute the pension benefit obligation as described in "Funding Status and Progress".

Total payroll for all employers participating in the plan was \$292.8 million. The total payroll for the County was \$269.0 million, of which \$236.7 million was for County employees covered by the plan.

Contributions for all participating agencies, totaling \$50,842,941 for 1990, were made in accordance with actuarially determined contribution requirements determined through actuarial valuations performed at January 1, 1990 and January 1, 1989, and adopted by the Retirement Board. The County's contribution of \$34,804,060 and the employees' contribution of \$8,032,574 were 14.7% and 3.4% respectively of the \$236.7 million covered payroll. The County's contribution was 85.6% of the \$40,662,786 total contributions of all participating employers. These contributions consisted of normal costs (8.5 percent of current covered payroll) and amortization of the unfunded actuarial accrued

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

liability (8.75 percent of current covered payroll).

The 1937 Act statutes require employees to pay 50% of the basic retirement benefit (Tier II – 40% of Tier I rate) and 50% of future C.O.L. costs, with employers making up the balance of the basic and C.O.L. contributions needed. Pursuant to agreements reached during salary negotiations, the County generally pays 50% of employees' basic contributions. This amounted to \$5,111,068 in 1990.

D. Historical Trends

Ten-year historical trend information designed to provide information about the system's progress made in accumulating sufficient assets to pay benefits when due is presented as statistical information. This trend information is summarized for the three most recent calendar years as follows:

	<u>1988</u>	<u>1989</u>	<u>1990</u>
Ratio of net assets available for benefits to pension benefit obligation	67.8%	69.5%	66.2%
Ratio of unfunded pension benefit obligation to annual covered payroll	121.9%	118.2%	129.4%
Ratio of employer contributions to annual covered payroll	12.2%	13.6%	14.3%

18. DEFEASANCE OF DEBT

In prior years, the Public Facilities Corporation defeased certain lease revenue bonds and certificates of participation by placing the proceeds of the refunding obligations in an irrevocable trust to provide for all future debt service payments on the old obligations. Accordingly, the trust account assets and the related liabilities of the defeased obligations are not reflected in the County's financial position. At June 30, 1991, the amount of outstanding obligations considered defeased was \$73,795,000.

COUNTY OF CONTRA COSTA
NOTES TO FINANCIAL STATEMENTS

19. SUBSEQUENT EVENTS

1991-92 Tax and Revenue Anticipation Notes

On July 1, 1991, the County issued short-term tax and revenue anticipation notes of \$75,000,000. The notes bear interest at 4.75% and will mature July 30, 1992.

GENERAL FUND

Accounts for the legally authorized activities of the County not provided for in other restricted funds. General Fund revenues are derived from such sources as taxes, licenses and permits, fines, forfeitures and penalties, use of money and property, aid from other governmental agencies, charges for current services, and other revenue. General Fund expenditures and encumbrances are classified by the functions of general government, public protection, public ways and facilities, health and sanitation, public assistance, education, and recreational and cultural services. Appropriations are made from the fund annually. The fund will continue to exist indefinitely.

COUNTY OF CONTRA COSTA
GENERAL FUND BALANCE SHEET
 JUNE 30, 1991
 (With comparative totals for June 30, 1990)
 (In Thousands)

Assets	1991	1990
Cash and investments	\$ 81,572	79,886
Accounts receivable and accrued revenues	42,787	39,067
Due from other funds	32,637	25,292
Inventories	1,217	1,112
Prepaid items and deposits	5,227	5,540
Advances to other funds	2,137	2,211
Total assets	\$ 165,577	153,108
 Liabilities and Fund Equity		
Liabilities:		
Short term notes	65,000	57,000
Accounts payable and accrued liabilities	22,743	20,499
Due to other funds	14,299	5,994
Welfare program advances	6,856	4,989
Deferred revenue	5,054	4,343
Total liabilities	113,952	92,825
 Fund Equity:		
Fund Balance:		
Reserved for:		
Encumbrances	10,119	10,125
Inventories	1,217	1,112
Prepaid items and deposits	5,227	5,540
Advances to other funds	2,137	2,211
Unreserved:		
Designated for authorized expenditures	2,325	13,165
Designated for equipment replacement	4,814	4,544
Designated for trial court funding	495	
Undesignated	25,291	23,586
Total fund equity	51,625	60,283
Total liabilities and fund equity	\$ 165,577	153,108

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1991
 (With comparative totals for June 30, 1990)
 (In Thousands)

	1990-91		Variance	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 152,311	151,363	(948)	141,830
Licenses, permits and franchises	8,271	7,100	(1,171)	7,271
Fines, forfeitures and penalties	5,039	4,530	(509)	4,525
Use of money and property	15,806	14,598	(1,208)	16,242
Aid from other governmental agencies	287,596	286,543	(1,053)	261,611
Charges for current services	89,662	77,306	(12,356)	69,274
Other revenues	8,575	7,584	(991)	2,455
Total revenues	567,260	549,024	(18,236)	503,208
Expenditures:				
Current:				
General government	82,369	68,201	14,168	58,592
Public protection	159,324	151,801	7,523	137,486
Health and sanitation	66,682	64,543	2,139	59,528
Public assistance	227,838	224,794	3,044	201,808
Education	116	112	4	108
Public ways and facilities	17,211	14,189	3,022	8,355
Recreation and Park	1		1	
Interest	4,687	4,642	45	3,943
Capital outlay		25,815	(25,815)	15,251
Total expenditures	558,228	554,097	4,131	485,071
Excess (deficiency) of revenues over (under) expenditures	9,032	(5,073)	(14,105)	18,137
Other financing sources (uses):				
Operating transfers in				194
Operating transfers out	(28,032)	(29,372)	(1,340)	(25,196)
Capital lease financing	25,815	25,815		15,251
Total other financing sources (uses)	(2,217)	(3,557)	(1,340)	(9,751)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	6,815	(8,630)	(15,445)	8,386
Fund balances at beginning of year	60,283	60,283		51,897
Adjustment to fund balance	(28)	(28)		
Fund balances at end of year	\$ 67,070	51,625	(15,445)	60,283

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
GENERAL GOVERNMENT				
Board of Supervisors				
Salaries and Benefits	\$ 1,058	1,043	15	959
Services and Supplies	753	747	6	596
Other Charges	10		10	3
Fixed Assets	4		4	7
Expenditure Transfers	1	(4)	5	(8)
Total	1,826	1,786	40	1,557
Clerk of the Board				
Salaries and Benefits	358	353	5	325
Services and Supplies	29	20	9	17
Other Charges	2	1	1	2
Fixed Assets	28	27	1	4
Expenditure Transfers		(1)	1	
Total	417	400	16	348
Administrator				
Salaries and Benefits	2,947	2,914	33	2,728
Services and Supplies	1,076	798	278	844
Other Charges	8	8		
Fixed Assets	49	15	34	99
Expenditure Transfers	(221)	(320)	99	(245)
Total	3,859	3,415	444	3,426
Auditor-Controller				
Salaries and Benefits	3,741	3,500	241	3,362
Services and Supplies	1,753	1,700	53	1,389
Fixed Assets	73	24	49	34
Expenditure Transfers	(553)	(559)	6	(575)
Total	5,014	4,665	349	4,210

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	Budget	Actual	Variance- Favorable (Unfavorable)	1989-90 Actual
Treasurer-Tax Collector				
Salaries and Benefits	1,401	1,394	7	1,281
Services and Supplies	760	692	68	603
Other Charges	81	37	44	
Fixed Assets	12	6	6	47
Expenditure Transfers	(21)	(21)		(21)
Total	2,233	2,108	125	1,910
Assessor				
Salaries and Benefits	7,153	6,730	423	6,524
Services and Supplies	1,195	1,024	171	1,114
Other Charges	5	5		3
Fixed Assets	30	24	6	57
Expenditure Transfers	(25)	(28)	3	(24)
Total	8,358	7,755	603	7,674
Purchasing				
Salaries and Benefits	310	309	1	326
Services and Supplies	272	248	24	163
Other Charges	4	3	1	4
Fixed Assets				25
Expenditure Transfers	(16)	(16)		(8)
Total	570	544	26	510
Management Information Systems				
Services and Supplies	222	62	160	135
Fixed Assets	451	154	297	57
Total	673	216	457	192

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenue Collections				
Salaries and Benefits	951	942	9	667
Services and Supplies	230	211	19	251
Other Charges				23
Fixed Assets	1		1	20
Expenditure Transfers	(225)	(237)	12	(112)
Total	957	916	41	849
County Counsel				
Salaries and Benefits	2,010	2,009	1	1,834
Services and Supplies	161	150	11	126
Expenditure Transfers	(339)	(402)	63	(248)
Total	1,832	1,757	75	1,712
Personnel				
Salaries and Benefits	2,773	2,596	177	2,294
Services and Supplies	3,615	2,788	827	2,156
Other Charges	10	10		
Fixed Assets	19	11	8	
Expenditure Transfers	(422)	(423)	1	(378)
Total	5,995	4,982	1,013	4,072
Personnel Merit Board				
Salaries and Benefits	62	59	3	52
Services and Supplies	51	27	24	30
Fixed Assets	1		1	
Expenditure Transfers	(5)	(5)		(2)
Total	109	81	28	80

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Elections				
Salaries and Benefits	934	933	1	864
Services and Supplies	1,540	1,495	45	1,678
Fixed Assets				9
Expenditure Transfers				(62)
Total	2,474	2,428	46	2,489
Telephone Exchange				
Salaries and Benefits	1,380	1,355	25	1,189
Services and Supplies	2,760	2,750	10	2,391
Other Charges	230	230		143
Fixed Assets	25	15	10	20
Expenditure Transfers	(3,473)	(3,578)	105	(3,043)
Total	922	772	150	700
Fleet Services				
Salaries and Benefits	1,268	1,259	9	1,236
Services and Supplies	4,081	4,021	60	3,756
Other Charges	416	124	292	140
Fixed Assets	936	824	112	603
Expenditure Transfers	(6,005)	(6,059)	54	(6,022)
Total	696	169	527	(287)
Building Occupancy Cost				
Services and Supplies	13,267	13,032	235	11,497
Other Charges	41	41		15
Fixed Assets	31	21	10	
Expenditure Transfers	(147)	(201)	54	(75)
Total	13,192	12,893	299	11,437

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991

(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
Building Maintenance				
Salaries and Benefits	8,340	8,335	5	7,701
Services and Supplies	14,481	14,444	37	12,004
Other Charges	8,436	7,952	484	5,865
Fixed Assets	93	90	3	37
Expenditure Transfers	(26,867)	(26,989)	122	(23,140)
Total	4,483	3,832	651	2,467
Plant Acquisition				
Other Charges	1,643	1,643		
Fixed Assets	17,265	8,623	8,642	6,624
Total	18,908	10,266	8,642	6,624
Economic Development				
Services and Supplies	58	58		60
Employee Benefits				
Salaries and Benefits	4,326	4,259	67	3,396
Services and Supplies	59	7	52	14
Total	4,385	4,266	119	3,410
Data Processing				
Salaries and Benefits	4,643	4,635	8	4,447
Services and Supplies	2,385	2,278	107	1,904
Other Charges	333	325	8	583
Fixed Assets	248	108	140	108
Expenditure Transfers	(7,244)	(7,268)	24	(6,913)
Total	365	78	287	129

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	Budget	Actual	Variance- Favorable (Unfavorable)	1989-90 Actual
Central Service/Microfilm				
Salaries and Benefits	740	737	3	662
Services and Supplies	1,032	921	111	524
Other Charges	78	78		92
Fixed Assets	73	6	67	26
Expenditure Transfers	(1,306)	(1,308)	2	(977)
Total	617	434	183	327
General Services Admin				
Salaries and Benefits	897	896	1	782
Services and Supplies	135	130	5	119
Other Charges	2	2		2
Fixed Assets	1	1		5
Expenditure Transfers	(1,024)	(1,026)	2	(904)
Total	11	3	8	4
Insurance				
Services and Supplies	4,000	3,998	2	4,425
Other Charges	415	379	36	267
Total	4,415	4,377	38	4,692
Total General Government				
Salaries and Benefits	45,292	44,258	1,034	40,629
Services and Supplies	53,915	51,601	2,314	45,796
Other Charges	11,714	10,838	876	7,142
Fixed Assets	19,340	9,949	9,391	7,782
Expenditure Transfers	(47,892)	(48,445)	553	(42,757)
Total	82,369	68,201	14,168	58,592

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	Budget	Actual	Variance- Favorable (Unfavorable)	1989-90 Actual
PUBLIC PROTECTION				
Superior Courts				
Salaries and Benefits	3,979	3,930	49	3,422
Services and Supplies	2,748	2,673	75	2,037
Other Charges	1		1	5
Fixed Assets	106	91	15	47
Expenditure Transfers	(20)	(47)	27	(27)
Total	6,814	6,647	167	5,484
Municipal Courts				
Salaries and Benefits	10,434	9,764	670	9,162
Services and Supplies	2,898	2,653	245	2,514
Other Charges	189	185	4	73
Fixed Assets	66	14	52	34
Expenditure Transfers	(1)	(2)	1	(2)
Total	13,586	12,614	972	11,781
Law and Justice Systems				
Salaries and Benefits	160	160		100
Services and Supplies	1,724	936	788	51
Fixed Assets	9	4	5	34
Expenditure Transfers	(53)	(56)	3	(50)
Total	1,840	1,044	796	135
Grand Jury				
Services and Supplies	128	124	4	95

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
County Clerk				
Salaries and Benefits	3,470	3,468	2	3,165
Services and Supplies	639	611	28	596
Other Charges	2		2	2
Fixed Assets	2	2		11
Expenditure Transfers				(1)
Total	4,113	4,081	32	3,773
District Attorney				
Salaries and Benefits	10,109	9,897	212	8,723
Services and Supplies	1,442	1,165	277	1,330
Other Charges	101	97	4	36
Fixed Assets	90	42	48	107
Expenditure Transfers	(114)	(140)	26	(111)
Total	11,628	11,061	567	10,085
Public Defender				
Salaries and Benefits	6,183	6,171	12	5,397
Services and Supplies	620	585	35	466
Other Charges	4	1	3	3
Fixed Assets	17	4	13	7
Total	6,824	6,761	63	5,873
District Attorney Family Support				
Salaries and Benefits	5,647	5,462	185	4,734
Services and Supplies	1,530	1,414	116	1,292
Other Charges	7	7		7
Fixed Assets	112	21	91	40
Expenditure Transfers	(615)	(624)	9	(600)
Total	6,681	6,280	401	5,473

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Conflict Defense Services				
Services and Supplies	2,990	2,986	4	2,523
Sheriff				
Salaries and Benefits	30,874	30,871	3	27,667
Services and Supplies	4,035	3,821	214	3,568
Other Charges	393	385	8	340
Fixed Assets	512	474	38	119
Expenditure Transfers	(223)	(223)		(217)
Total	35,591	35,328	263	31,477
Delta Regional Communications Center				
Salaries and Benefits	351	349	2	1,094
Services and Supplies	105	70	35	230
Other Charges				23
Total	456	419	37	1,347
Jail				
Salaries and Benefits	19,680	18,302	1,378	15,963
Services and Supplies	5,168	4,859	309	3,898
Other Charges	195	195		8
Fixed Assets	614	514	100	49
Expenditure Transfers	(51)	(51)		
Total	25,606	23,819	1,787	19,918
Jail – Health Services				
Salaries and Benefits	2,805	2,804	1	2,302
Services and Supplies	1,356	1,345	11	1,148
Fixed Assets	3		3	3
Total	4,164	4,149	15	3,453

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Probation				
Salaries and Benefits	17,824	17,819	5	17,104
Services and Supplies	2,455	2,345	110	2,378
Other Charges	267	263	4	328
Fixed Assets	11	11		13
Expenditure Transfers	(9)	(15)	6	(55)
Total	20,548	20,423	125	19,768
Justice System Programs				
Services and Supplies	102	63	39	79
Other Charges	204	204		191
Total	306	267	39	270
Flood Control				
Services and Supplies	423	379	44	386
Agriculture				
Salaries and Benefits	1,477	1,470	7	1,352
Services and Supplies	167	163	4	91
Fixed Assets	44	20	24	11
Expenditure Transfers		(4)	4	
Total	1,688	1,649	39	1,454
Building Inspection				
Salaries and Benefits	2,789	2,378	411	2,443
Services and Supplies	1,360	852	508	1,101
Fixed Assets	248	85	163	51
Expenditure Transfers	(3)	(4)	1	(24)
Total	4,394	3,311	1,083	3,571

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
Land Information System				
Salaries and Benefits	109	96	13	108
Services and Supplies	76	60	16	50
Fixed Assets				1
Expenditure Transfers	(146)	(146)		(175)
Total	39	10	29	(16)
Recorder				
Salaries and Benefits	908	862	46	838
Services and Supplies	340	278	62	348
Other Charges	3	3		2
Expenditure Transfers	(4)	(5)	1	(4)
Total	1,247	1,138	109	1,184
Local Agency Formation				
Services and Supplies	253	242	11	226
Community Development				
Salaries and Benefits	3,386	3,321	65	3,139
Services and Supplies	987	927	60	1,086
Other Charges	27	21	6	14
Fixed Assets	15	14	1	54
Expenditure Transfers	(856)	(858)	2	(811)
Total	3,559	3,425	134	3,482
Planning Projects				
Services and Supplies	1,671	1,043	628	1,588

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90
	<u>Budget</u>	<u>Actual</u>		<u>Actual</u>
Coroner				
Salaries and Benefits	658	657	1	569
Services and Supplies	336	329	7	312
Fixed Assets	<u>51</u>	<u>49</u>	<u>2</u>	
Total	1,045	1,035	10	881
Crossing Guards				
Services and Supplies	46	10	36	76
Emergency Services				
Salaries and Benefits	409	397	12	347
Services and Supplies	124	122	2	123
Fixed Assets	<u>6</u>	<u>5</u>	<u>1</u>	<u>7</u>
Total	539	524	15	477
Public Administrator				
Salaries and Benefits	125	123	2	115
Services and Supplies	<u>6</u>	<u>5</u>	<u>1</u>	<u>6</u>
Total	131	128	3	121
Animal Services				
Salaries and Benefits	2,406	2,357	49	2,154
Services and Supplies	513	462	51	416
Other Charges	39	39		29
Fixed Assets	<u>56</u>	<u>46</u>	<u>10</u>	<u>2</u>
Total	3,014	2,904	110	2,601

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
Total Public Protection				
Salaries and Benefits	123,783	120,658	3,125	109,898
Services and Supplies	34,242	30,522	3,720	28,014
Other Charges	1,432	1,400	32	1,061
Fixed Assets	1,962	1,396	566	590
Expenditure Transfers	(2,095)	(2,175)	80	(2,077)
Total	159,324	151,801	7,523	137,486
HEALTH AND SANITATION				
Public Health				
Salaries and Benefits	15,111	15,070	41	13,183
Services and Supplies	5,629	5,397	232	4,751
Other Charges	30	30		32
Fixed Assets	159	80	79	77
Expenditure Transfers	(1,854)	(1,863)	9	(1,809)
Total	19,075	18,714	361	16,234
Environmental Health				
Salaries and Benefits	2,434	2,428	6	2,154
Services and Supplies	1,258	1,161	97	1,127
Other Charges	2		2	
Fixed Assets	70	25	45	37
Expenditure Transfers	(4)	(5)	1	
Total	3,760	3,609	151	3,318
Toxic Waste Cleanup				
Services and Supplies	83	83		72

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Childrens Services				
Salaries and Benefits	1,795	1,791	4	1,644
Services and Supplies	2,306	2,289	17	2,232
Other Charges	2	2		2
Fixed Assets	1		1	
Total	4,104	4,082	22	3,878
Mental Health				
Salaries and Benefits	11,794	11,792	2	10,913
Services and Supplies	25,399	24,227	1,172	23,298
Other Charges	4	4		4
Fixed Assets	240	111	129	56
Expenditure Transfers	(56)	(81)	25	(40)
Total	37,381	36,053	1,328	34,231
State Mental Health				
Other Charges	1,249	1,249		881
General Sewer Planning				
Services and Supplies	30	11	19	25
Solid Waste Management				
Services and Supplies	964	718	246	889
Fixed Assets	39	24	15	
Total	1,003	742	261	889

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	Budget	Actual	Variance- Favorable (Unfavorable)	1989-90 Actual
Total Health and Sanitation				
Salaries and Benefits	31,134	31,081	53	27,894
Services and Supplies	35,669	33,886	1,783	32,394
Other Charges	1,285	1,285		919
Fixed Assets	508	240	268	170
Expenditure Transfers	(1,914)	(1,949)	35	(1,849)
Total	66,682	64,543	2,139	59,528
PUBLIC ASSISTANCE				
Social Service				
Salaries and Benefits	44,643	44,529	114	39,825
Services and Supplies	18,038	17,624	414	15,538
Other Charges	149,873	149,040	833	134,596
Fixed Assets	326	273	53	206
Expenditure Transfers				(24)
Total	212,880	211,466	1,414	190,141
Veterans Resource Center				
Salaries and Benefits	270	268	2	254
Services and Supplies	15	14	1	17
Fixed Assets	7	7		
Total	292	289	3	271
Private Industry Council				
Salaries and Benefits	689	651	38	627
Services and Supplies	3,652	3,167	485	4,021
Other Charges	74	73	1	55
Fixed Assets	19		19	16
Expenditure Transfers	(66)	(69)	3	(215)
Total	4,368	3,822	546	4,504

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	Budget	Actual	Variance- Favorable (Unfavorable)	1989-90 Actual
Community Services				
Salaries and Benefits	3,370	3,318	52	1,028
Services and Supplies	4,458	3,716	742	3,238
Fixed Assets	194	84	110	40
Expenditure Transfers		(16)	16	(29)
Total	8,022	7,102	920	4,277
Community Development				
Services and Supplies	1,966	1,831	135	2,378
Fixed Assets	25		25	
Expenditure Transfers	2	1	1	
Total	1,993	1,832	161	2,378
Housing Rehabilitation				
Salaries and Benefits	227	227		205
Services and Supplies	56	56		32
Total	283	283		237
Total Public Assistance				
Salaries and Benefits	49,199	48,993	206	41,939
Services and Supplies	28,185	26,408	1,777	25,224
Other Charges	149,947	149,113	834	134,651
Fixed Assets	571	364	207	262
Expenditure Transfers	(64)	(84)	20	(268)
Total	227,838	224,794	3,044	201,808

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET -
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
EDUCATION				
Cooperative Extension Service				
Salaries and Benefits	96	94	2	90
Services and Supplies	20	18	2	18
Total	116	112	4	108
Total Education				
Salaries and Benefits	96	94	2	90
Services and Supplies	20	18	2	18
Total	116	112	4	108
PUBLIC WAYS AND FACILITIES				
Public Works				
Salaries and Benefits	13,867	13,616	251	12,213
Services and Supplies	3,888	3,740	148	3,149
Other Charges	28	28		35
Fixed Assets	565	486	79	427
Expenditure Transfers	(11,037)	(11,553)	516	(10,547)
Total	7,311	6,317	994	5,277
Road Construction				
Services and Supplies	8,061	6,106	1,955	2,001
Other charges	1,650	1,614	36	564
Total	9,711	7,720	1,991	2,565
Road Maintenance				
Services and Supplies	189	152	37	513

COUNTY OF CONTRA COSTA
GENERAL FUND
SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET –
BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Total Public Ways and Facilities				
Salaries and Benefits	13,867	13,616	251	12,213
Services and Supplies	12,138	9,998	2,140	5,663
Other Charges	1,678	1,642	36	599
Fixed Assets	565	486	79	427
Expenditure Transfers	(11,037)	(11,553)	516	(10,547)
Total	17,211	14,189	3,022	8,355
RECREATION AND CULTURE				
Parks Administration				
Services and Supplies	1		1	
INTEREST				
Services and Supplies	190	148	42	31
Other Charges	4,497	4,494	3	3,912
Total	4,687	4,642	45	3,943
CAPITAL OUTLAY				
Fixed Assets		25,815	(25,815)	15,251
GRAND TOTAL				
Salaries and Benefits	263,371	258,700	4,671	232,663
Services and Supplies	164,360	152,581	11,779	137,140
Other Charges	170,553	168,772	1,781	148,284
Fixed Assets	22,946	38,250	(15,304)	24,482
Expenditure Transfers	(63,002)	(64,206)	1,204	(57,498)
Total	\$ 558,228	554,097	4,131	485,071

SPECIAL REVENUE FUNDS

ROAD FUND

This fund was established to provide for maintenance and construction of roadways. Revenues consist primarily of the County's share of State highway user taxes and are supplemented by federal funds and vehicle code fines.

LIBRARY FUND

This fund was established to provide library services for all areas of the County except the City of Richmond. Property taxes provide most of the fund's revenues.

FIRE PROTECTION FUNDS

These special district funds provide fire protection services to both cities and unincorporated areas in the County. They are financed primarily by property taxes.

HEALTH AND SANITATION FUNDS

These funds provide a variety of health and sanitation services. They are financed by State grants, the County's share of the tobacco tax, and user fees.

SERVICE AREA FUNDS

These special district funds provide services such as lighting, park, or street maintenance to specific areas in the County. They are financed by property taxes and user charges.

FLOOD CONTROL FUNDS

These special district funds provide services to control flood and storm waters. Revenues are primarily received from property taxes and federal grants.

LAW ENFORCEMENT FUNDS

These funds provide for a variety of law enforcement services financed by property taxes, narcotics seizures, and court fines and fees.

COURTS AND CRIMINAL JUSTICE FUNDS

These funds are used for the improvement of court house and criminal justice facilities and related automated information systems. Revenues are derived from court fines and fees.

RECORDER/CLERK MODERNIZATION FUNDS

These funds provide for automation of civil and small claims functions of the municipal courts and for micrographics and modernization of the Recorder's Office. Revenues are from filing and recording fees.

OTHER SPECIAL REVENUE FUNDS

These funds account for the activities of several non-grant special revenue funds whose combined revenues are less than one percent of total special revenue funds. They include Fish and Game, Survey Monuments, Victim Assistance, Sans Crainte Drainage, and County Water district.

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1991
(With comparative totals for June 30, 1990)
(In Thousands)

	<u>Road</u>	<u>Library</u>	<u>Fire Protection</u>	<u>Health And Sanitation</u>	<u>Service Areas</u>
Assets					
Cash and investments	\$ 6,572	1,877	12,212	3,088	13,082
Accounts receivable and accrued revenue	861	134	343	7	173
Due from other funds	1,998	31	708	465	9
Prepaid items and deposits	311		2		
Advances to other funds					1,197
Total assets	<u>9,742</u>	<u>2,042</u>	<u>13,265</u>	<u>3,560</u>	<u>14,461</u>
 Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	677	820	4,072	323	609
Due to other funds	1,969	187	625	471	489
Total liabilities	<u>2,646</u>	<u>1,007</u>	<u>4,697</u>	<u>794</u>	<u>1,098</u>
 Fund Equity:					
Fund Balance:					
Reserved for:					
Encumbrances	906	165	5,040		929
Prepaid expenses and deposits	311		2		
Advances to other funds					1,197
Unreserved:					
Designated for equipment replacement	1,737	36			
Undesignated	4,142	834	3,526	2,766	11,237
Total fund equity	<u>7,096</u>	<u>1,035</u>	<u>8,568</u>	<u>2,766</u>	<u>13,363</u>
Total liabilities and fund equity	<u>\$ 9,742</u>	<u>2,042</u>	<u>13,265</u>	<u>3,560</u>	<u>14,461</u>

<u>Flood Control</u>	<u>Law Enforcement</u>	<u>Courts & Criminal Justice</u>	<u>Recorder/ Clerk Modernization</u>	<u>Other Special Revenue</u>	<u>Totals 1991</u>	<u>1990</u>
3,259	3,890		1870	928	46,778	36,845
4,053	15	1,114	12	4	6,716	10,740
5,465	110	1,261	4	53	10,104	17,931
1,165					1,478	1,497
1,780				43	3,020	1,394
<u>15,722</u>	<u>4,015</u>	<u>2,375</u>	<u>1,886</u>	<u>1,028</u>	<u>68,096</u>	<u>68,407</u>

535	129	1,130	20	28	8,343	8,282
6,080	745	226	13	17	10,822	14,693
<u>6,615</u>	<u>874</u>	<u>1,356</u>	<u>33</u>	<u>45</u>	<u>19,165</u>	<u>22,975</u>

390	8	1,019	182	58	8,697	11,658
1,165					1,478	1,497
1,780				43	3,020	1,394

234					2,007	1,832
5,538	3,133		1,671	882	33,729	29,051
<u>9,107</u>	<u>3,141</u>	<u>1,019</u>	<u>1,853</u>	<u>983</u>	<u>48,931</u>	<u>45,432</u>
<u>15,722</u>	<u>4,015</u>	<u>2,375</u>	<u>1,886</u>	<u>1,028</u>	<u>68,096</u>	<u>68,407</u>

COUNTY OF CONTRA COSTA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1991
(With comparative totals for June 30, 1990)
(In Thousands)

	<u>Road</u>	<u>Library</u>	<u>Fire Protection</u>	<u>Health And Sanitation</u>	<u>Service Areas</u>
Revenues:					
Taxes	\$	9,667	44,220		4,824
Licenses, permits and franchises			158		12
Fines, forfeitures and penalties	452			1,879	
Use of money and property	596	34	82	396	779
Aid from other governmental agencies	17,068	759	1,160	5,723	1,319
Charges for current services	3,140	270	1,098	1,712	1,099
Other revenue	107	52	245		1
Total revenues	<u>21,363</u>	<u>10,782</u>	<u>46,963</u>	<u>9,710</u>	<u>8,034</u>
Expenditures:					
Current:					
General government		4			
Public protection			50,625		1,612
Health and sanitation				9,652	
Public assistance					
Education		10,993			130
Public ways and facilities	19,111				3,215
Recreation and culture					271
Total expenditures	<u>19,111</u>	<u>10,997</u>	<u>50,625</u>	<u>9,652</u>	<u>5,228</u>
Revenues over (under) expenditures	2,252	(215)	(3,662)	58	2,806
Other financing sources (uses):					
Operating transfers in	450				7
Operating transfers out	(76)				
Total other financing sources (uses)	<u>374</u>				<u>7</u>
Revenues over (under) expenditures and other financing sources (uses)	2,626	(215)	(3,662)	58	2,813
Fund balances beginning of year	4,470	1,250	12,230	2,708	10,550
Adjustment to fund balance					
Fund balances at end of year	<u>\$ 7,096</u>	<u>1,035</u>	<u>8,568</u>	<u>2,766</u>	<u>13,363</u>

Flood Control	Law Enforcement	Courts & Criminal Justice	Recorder/ Clerk Modernization	Other Special Revenue	Totals	
					1991	1990
4,329	2,585			199	65,824	59,162
2,895				176	3,241	2,974
	345	2,540		11	5,227	4,590
509	135	(87)		(82)	2,362	1,846
2,226	32			5	28,292	22,687
677	45	2,391	912	172	11,516	12,120
859	340	41	2		1,647	6,726
11,495	3,482	4,885	914	481	118,109	110,105
	94	5,915		111	6,124	6,989
10,332	3,095		360	254	66,278	59,528
					9,652	8,366
				65	65	92
					11,123	9,569
					22,326	15,726
					271	68
10,332	3,189	5,915	360	430	115,839	100,338
1,163	293	(1,030)	554	51	2,270	9,767
76	84				617	2,925
				(23)	(99)	(4,584)
76	84			(23)	518	(1,659)
1,239	377	(1,030)	554	28	2,788	8,108
7,157	2,764	2,049	1,299	955	45,432	37,281
711					11	43
9,107	3,141	1,019	1,853	983	48,931	45,432

COUNTY OF CONTRA COSTA
ROAD SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>1989-90 Actual</u>
Revenues:				
Fines, forfeitures and penalties	\$ 451	452	1	480
Use of money and property	295	596	301	493
Aid from other governmental agencies	16,120	17,068	948	10,874
Charges for current services	4,681	3,140	(1,541)	2,814
Other revenue	281	107	(174)	352
Total revenues	<u>21,828</u>	<u>21,363</u>	<u>(465)</u>	<u>15,013</u>
Expenditures:				
Public ways and facilities				
Services and supplies	22,777	17,897	4,880	14,422
Other charges	953	319	634	476
Fixed assets	1,250	895	355	394
Total public ways and facilities	<u>24,980</u>	<u>19,111</u>	<u>5,869</u>	<u>15,292</u>
Total expenditures	<u>24,980</u>	<u>19,111</u>	<u>5,869</u>	<u>15,292</u>
Revenues over (under) expenditures	(3,152)	2,252	5,404	(279)
Other financing sources (uses):				
Operating transfers in	450	450	0	0
Operating transfers out	(76)	(76)	0	(101)
Revenues over (under) expenditures and other financing sources (uses)	(2,778)	2,626	5,404	(380)
Fund balance at beginning of year	4,400	4,400	0	4,800
Fund balance at end of year	<u>\$ 1,622</u>	<u>7,026</u>	<u>\$ 5,404</u>	<u>4,420</u>

COUNTY OF CONTRA COSTA
LIBRARY SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 9,648	9,667	19	8,802
Use of money and property	25	34	9	30
Aid from other governmental agencies	765	759	(6)	846
Charges for current services	240	270	30	234
Other revenue	93	52	(41)	88
Total revenues	10,771	10,782	11	10,000
Expenditures:				
Current:				
General government				
Fixed assets	128	4	124	15
Total general government	128	4	124	15
Education				
Salaries and benefits	6,990	6,920	70	6,227
Services and supplies	4,233	3,915	318	3,163
Other charges	100	64	36	38
Fixed assets	489	95	394	78
Expenditure transfers		(1)	1	(2)
Total education	11,812	10,993	819	9,504
Total expenditures	11,940	10,997	943	9,519
Revenues over (under) expenditures and other financing sources (uses)	(1,169)	(215)	954	481
Fund balance at beginning of year	1,250	1,250		769
Fund balance at end of year	\$ 81	1,035	954	1,250

COUNTY OF CONTRA COSTA
FIRE PROTECTION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 44,899	44,220	(679)	41,729
Licenses, permits and franchises	69	158	89	115
Use of money and property	9	82	73	60
Aid from other governmental agencies	96	1,160	1,064	1,534
Charges for current services	2,539	1,098	(1,441)	1,370
Other revenue	154	245	91	133
Total revenues	47,766	46,963	(803)	44,941
Expenditures:				
Public protection				
Salaries and benefits	40,437	39,186	1,251	35,011
Services and supplies	8,273	7,065	1,208	5,398
Other charges	20	23	(3)	14
Fixed assets	9,403	4,351	5,052	3,818
Total public protection	58,133	50,625	7,508	44,241
Total expenditures	58,133	50,625	7,508	44,241
Revenues over (under) expenditures	(10,367)	(3,662)	6,705	700
Other financing sources (uses):				
Operating transfers in				5
Revenues over (under) expenditures and other financing sources (uses)	(10,367)	(3,662)	6,705	705
Fund balance at beginning of year	12,230	12,230		11,525
Fund balance at end of year	\$ 1,863	8,568	6,705	12,230

COUNTY OF CONTRA COSTA
HEALTH AND SANITATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1991
 (In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$			28
Fines, forfeitures and penalties	1,029	1,879	850	1,075
Use of money and property	256	396	140	191
Aid from other governmental agencies	5,695	5,723	28	6,517
Charges for current services	1,595	1,712	117	1,658
Total revenues	8,575	9,710	1,135	9,469
Expenditures:				
Health and sanitation				
Services and supplies	9,601	9,476	125	8,174
Other charges	210	175	35	179
Fixed assets	1,157		1,157	13
Reserves	429	1	428	
Total health and sanitation	11,397	9,652	1,745	8,366
Total expenditures	11,397	9,652	1,745	8,366
Revenues over (under) expenditures	(2,822)	58	2,880	1,103
Other financing sources (uses):				
Operating transfers out				(1,326)
Revenues over (under) expenditures and other financing sources (uses)	(2,822)	58	2,880	(223)
Fund balance at beginning of year	2,708	2,708		2,931
Fund balance at end of year	\$ (114)	2,766	2,880	2,708

COUNTY OF CONTRA COSTA
 SERVICE AREA SPECIAL REVENUE FUNDS
 SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1991
 (In Thousands)

	1990-91		Variance-	1989-90
	Budget	Actual	Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 4,633	4,824	191	1,968
Licenses, permits and franchises	10	12	2	14
Use of money and property	106	779	673	195
Aid from other governmental agencies	2,393	1,319	(1,074)	99
Charges for current services	436	1,099	613	1,061
Other revenue	35	1	(34)	5,100
Total revenues	7,663	8,034	371	8,437
Expenditures:				
Public protection				
Services and supplies	2,873	1,575	1,298	1,414
Other charges	35	37	(2)	14
Reserves	238		238	
Total public protection	3,146	1,612	1,534	1,428
Education				
Services and supplies		3	(3)	
Other charges	221	127	94	65
Reserves	42		42	
Total education	263	130	133	65

COUNTY OF CONTRA COSTA
SERVICE AREA SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		
	Budget	Actual	Variance- Favorable (Unfavorable)
			1989-90 Actual
Public ways and facilities			
Salaries and benefits		2	(2)
Services and supplies	3,341	1,787	1,554
Other charges	898	1,030	(132)
Fixed assets	2,303	396	1,907
Reserves	35		35
Total public ways and facilities	6,577	3,215	3,362
Recreation and culture			
Services and supplies	173	30	143
Other charges	70	241	(171)
Fixed assets	923		923
Reserves	151		151
Total recreation and culture	1,317	271	1,046
Total expenditures	11,303	5,228	6,075
Revenues over (under) expenditures	(3,640)	2,806	6,446
Other financing sources (uses):			
Operating transfers in	7	7	1,925
Revenues over (under) expenditures and other financing sources (uses)	(3,633)	2,813	6,446
Fund balance at beginning of year	10,550	10,550	2,140
Adjustment to fund balance			43
Fund balance at end of year	\$ 6,917	13,363	6,446
			10,550

COUNTY OF CONTRA COSTA
FLOOD CONTROL SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1991
 (In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes	\$ 4,409	4,329	(80)	3,691
Licenses, permits and franchises	1,656	2,895	1,239	2,755
Use of money and property	263	509	246	584
Aid from other governmental agencies	1,470	2,226	756	2,361
Charges for current services	636	677	41	418
Other revenue	342	859	517	724
Total revenues	<u>8,776</u>	<u>11,495</u>	<u>2,719</u>	<u>10,533</u>
Expenditures:				
Public protection				
Salaries and benefits		2	(2)	1
Services and supplies	10,702	6,066	4,636	5,360
Other charges	2,926	4,211	(1,285)	4,931
Fixed assets	102	53	49	257
Reserves	599		599	
Total public protection	<u>14,329</u>	<u>10,332</u>	<u>3,997</u>	<u>10,549</u>
Total expenditures	<u>14,329</u>	<u>10,332</u>	<u>3,997</u>	<u>10,549</u>
Revenues over (under) expenditures	(5,553)	1,163	6,716	(16)
Other financing sources (uses):				
Operating transfers in	76	76		
Operating transfers out				(17)
Total other financing sources (uses)	<u>76</u>	<u>76</u>		<u>(17)</u>
Revenues over (under) expenditures and other financing sources (uses)	(5,477)	1,239	6,716	(33)
Fund balance at beginning of year	7,157	7,157		7,190
Adjustment to fund balance	711	711		
Fund balance at end of year	<u>\$ 2,391</u>	<u>9,107</u>	<u>6,716</u>	<u>7,157</u>

COUNTY OF CONTRA COSTA
LAW ENFORCEMENT SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 2,561	2,585	24	2,761
Fines, forfeitures and penalties	41	345	304	287
Use of money and property	57	135	78	160
Aid from other governmental agencies	67	32	(35)	40
Charges for current services		45	45	38
Other revenue	28	340	312	328
Total revenues	2,754	3,482	728	3,614
Expenditures:				
General government				
Services and supplies	73	38	35	
Fixed assets	56	56		
Total general government	129	94	35	
Public protection				
Salaries and benefits	51	51		44
Services and supplies	4,085	2,855	1,230	2,293
Other charges	102	103	(1)	89
Fixed assets	70	84	(14)	103
Expenditure transfers		2	(2)	
Reserves	(182)		(182)	
Total public protection	4,126	3,095	1,031	2,529
Total expenditures	4,255	3,189	1,066	2,529
Revenues over (under) expenditures	(1,501)	293	1,794	1,085
Other financing sources (uses):				
Operating transfers in	84	84		995
Total other financing sources (uses)	84	84		995
Revenues over (under) expenditures and other financing sources (uses)	(1,417)	377	1,794	2,080
Fund balance at beginning of year	2,764	2,764		684
Fund balance at end of year	\$ 1,347	3,141	1,794	2,764

COUNTY OF CONTRA COSTA
COURTS AND CRIMINAL JUSTICE SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
Revenues:				
Fines, forfeitures and penalties	\$ 2,900	2,540	(360)	2,689
Use of money and property		(87)	(87)	133
Aid from other governmental agencies				411
Charges current service	2,374	2,391	17	3,399
Other revenue		41	41	
Total revenues	5,274	4,885	(389)	6,632
Expenditures:				
General government				
Services and Supplies	2,195	2,144	51	2,038
Other charges	154	154		
Fixed assets	4,797	3,617	1,180	4,908
Total general government	7,146	5,915	1,231	6,946
Total expenditures	7,146	5,915	1,231	6,946
Revenues over (under) expenditures	(1,872)	(1,030)	842	(314)
Fund balance at beginning of year	2,049	2,049		2,363
Fund balance at end of year	\$ 177	1,019	842	2,049

COUNTY OF CONTRA COSTA
RECORDER/CLERK MODERNIZATION SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	Budget	Actual	Variance- Favorable (Unfavorable)	1989-90 Actual
Revenues:				
Charges for current services	\$ 383	912	529	952
Other revenue		2	2	
Total revenues	383	914	531	952
Expenditures:				
Public Protection				
Salaries and benefits	212	166	46	166
Services and supplies	616	132	484	164
Other charges	50	41	9	84
Fixed assets	112	21	91	130
Total public protection	990	360	630	544
Total expenditures	990	360	630	544
Revenues over (under) expenditures	(607)	554	1,161	408
Fund balance at beginning of year	1,299	1,299		891
Fund balance at end of year	\$ 692	1,853	1,161	1,299

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	<u>Budget</u>	<u>Actual</u>		
Revenues:				
Taxes	\$ 204	199	(5)	183
Licenses, permits and franchises	88	176	88	90
Fines, forfeitures and penalties	10	11	1	59
Use of money and property	8	(82)	(90)	
Aid from other governmental agencies		5	5	5
Charges for current services	220	172	(48)	176
Other revenue				1
	<u>530</u>	<u>481</u>	<u>(49)</u>	<u>514</u>
Total revenues				
Expenditures:				
General government				
Survey Monument Preservation Fund				
Services and supplies	146	79	67	26
Sans Crainte Drainage Fund				
Services and supplies	95	32	63	2
	<u>241</u>	<u>111</u>	<u>130</u>	<u>28</u>
Total general government				
Public protection				
Fish and Game Fund				
Services and supplies	26	2	24	1
Criminalistics Laboratory Fund				
Services and supplies				12
Other charges				17
Fixed Assets				28
Contra Costa Water Fund				
Services and supplies	367	138	229	86
Dispute Resolution Fund				
Services and supplies	150	103	47	93
Other charges	11	11		
	<u>554</u>	<u>254</u>	<u>300</u>	<u>237</u>
Total public protection				

COUNTY OF CONTRA COSTA
OTHER SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	<u>Budget</u>	<u>Actual</u>	Variance- Favorable (Unfavorable)	1989-90 <u>Actual</u>
Public assistance				
Domestic Violence Fund				
Services and supplies	<u>85</u>	<u>65</u>	<u>20</u>	<u>92</u>
Total public assistance	<u>85</u>	<u>65</u>	<u>20</u>	<u>92</u>
Total expenditures	<u>880</u>	<u>430</u>	<u>450</u>	<u>357</u>
Revenues over (under) expenditures	(350)	51	401	157
Other financing sources (uses):				
Operating transfers out	<u>(23)</u>	<u>(23)</u>		<u>(3,140)</u>
Total other financing sources (uses)	<u>(23)</u>	<u>(23)</u>		<u>(3,140)</u>
Revenues over (under) expenditures and other financing sources (uses)	(373)	28	401	(2,983)
Fund balance at beginning of year	<u>955</u>	<u>955</u>		<u>3,938</u>
Fund balance at end of year	<u>\$ 582</u>	<u>983</u>	<u>401</u>	<u>955</u>

DEBT SERVICE FUNDS

SANITATION BONDS

To accumulate monies for payment of \$4,760,000 in serial bonds, 3.875 to 11.75 percent, \$231,000–\$1,066,000 annual installments, with the last installment due in 2002. Financing is provided by specific property tax levies and user charges.

RECREATION AND PARK BONDS

To accumulate monies for payment of \$6,750,000 in serial bonds, 8.0 to 7.5 percent, \$135,000–\$540,000 annual installments, with the last installment due in 2004. Financing is provided by specific property tax levies.

STORM DRAINAGE BONDS

To accumulate monies for payment of \$200,000 in serial bonds, 4.0 to 4.25 percent, \$5,000 annual installments, with the last installment due in 2005. Financing is provided by specific property tax levies.

PUBLIC FACILITIES CORPORATION

The Contra Costa County Public Facilities Corporation assists the County in financing various public buildings and facilities by issuing certificates of participation serviced by rental paid by the County for use of the facilities.

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1991

(With comparative totals for June 30, 1990)

(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporations	Totals 1991	1990
Assets						
Cash and investments	\$ 1,826	12	1	2,012	3,851	4,851
Accounts receivable and accrued revenue	33	6			39	27
Total assets	\$ 1,859	18	1	2,012	3,890	4,878
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities						2
Due to other funds						2
Total liabilities						4
Fund Equity:						
Fund Balance:						
Reserved	1,859	18	1	2,012	3,890	4,874
Total fund equity	1,859	18	1	2,012	3,890	4,874
Total liabilities and fund equity	\$ 1,859	18	1	2,012	3,890	4,878

COUNTY OF CONTRA COSTA
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1991
(With comparative totals for June 30, 1990)
(In Thousands)

	Sanitation Bonds	Recreation and Park Bonds	Storm Drainage Bonds	Public Facilities Corporation	Totals 1991	1990
Revenues:						
Taxes	\$ 123	562	8		693	833
Use of money and property	104			7,369	7,473	7,187
Aid from other governmental agencies		15			15	15
Total revenues	<u>227</u>	<u>577</u>	<u>8</u>	<u>7,369</u>	<u>8,181</u>	<u>8,035</u>
Expenditures:						
Debt Service:						
Principal	275	195	5	3,525	4,000	3,585
Interest	246	379	3	4,296	4,924	5,142
Capital Outlay				915	915	1,139
Total expenditures	<u>521</u>	<u>574</u>	<u>8</u>	<u>8,736</u>	<u>9,839</u>	<u>9,866</u>
Revenues over (under) expenditures	(294)	3		(1,367)	(1,658)	(1,831)
Other financing sources (uses):						
Operating transfers in				674	674	2,218
Operating transfers out						(5)
Total other financing sources (uses)				<u>674</u>	<u>674</u>	<u>2,213</u>
Revenues over (under) expenditures and other financing sources (uses)	(294)	3		(693)	(984)	382
Fund balances at beginning of year	<u>2,153</u>	<u>15</u>	<u>1</u>	<u>2,705</u>	<u>4,874</u>	<u>4,492</u>
Fund balances at end of year	<u>\$ 1,859</u>	<u>18</u>	<u>1</u>	<u>2,012</u>	<u>3,890</u>	<u>4,874</u>

COUNTY OF CONTRA COSTA
SANITATION DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
 YEAR ENDED JUNE 30, 1991
 (In Thousands)

	<u>1990-91</u>			
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>1989-90 Actual</u>
Revenues:				
Taxes	\$ 242	123	(119)	284
Use of money and property	60	104	44	80
Total revenues	<u>302</u>	<u>227</u>	<u>(75)</u>	<u>364</u>
Expenditures:				
Debt Service:				
Principal	138	275	(137)	260
Interest	253	246	7	266
Total expenditures	<u>391</u>	<u>521</u>	<u>(130)</u>	<u>526</u>
Revenues over (under) expenditures	(89)	(294)	(205)	(162)
Other financing sources (uses):				
Operating transfers in				1,545
Total other financing sources (uses)				<u>1,545</u>
Revenues over (under) expenditures and other financing sources (uses)	(89)	(294)	(205)	1,383
Fund balance at beginning of year	<u>2,153</u>	<u>2,153</u>		<u>770</u>
Fund balance at end of year	<u>\$ 2,064</u>	<u>1,859</u>	<u>(205)</u>	<u>2,153</u>

COUNTY OF CONTRA COSTA
RECREATION AND PARK DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			1989-90
	Budget	Actual	Variance- Favorable (Unfavorable)	Actual
Revenues:				
Taxes	\$ 562	562		540
Aid from other governmental agencies		15	15	15
Total revenues	562	577	15	555
Expenditures:				
Debt Service:				
Principal	195	195		180
Interest	383	379	4	394
Total expenditures	578	574	4	574
Revenues over (under) expenditures	(16)	3	19	(19)
Fund balance at beginning of year	15	15		34
Fund balance at end of year	\$ (1)	18	19	15

COUNTY OF CONTRA COSTA
STORM DRAINAGE DEBT SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	<u>1990-1991</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>
			<u>1989-90 Actual</u>
Revenues:			
Taxes	\$ 8	8	9
Total revenues	8	8	9
Expenditures:			
Debt Service:			
Principal	5	5	5
Interest	3	3	3
Total expenditures	8	8	8
Revenues over (under) expenditures			1
Operating financing sources (uses):			
Operating transfers out			(5)
Total other financing sources (uses)			(5)
Revenues over (under) expenditures and other financing sources (uses)			(4)
Fund balance at beginning of year	1	1	5
Fund balance at end of year	\$ 1	1	1

CAPITAL PROJECTS FUNDS

REDEVELOPMENT AGENCY

The Redevelopment Agency was formed for the acquisition of real property and construction of improvements thereon in the County's unincorporated areas for the purpose of removing or preventing blight.

WEST COUNTY JAIL

This fund was established to account for construction of a 560 bed jail in Richmond. Construction is financed by an estimated \$36 million from the State and \$12 million from the County.

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET

JUNE 30, 1991

(With comparative totals for June 30, 1990)

(In Thousands)

	Redevelopment Agency	West County Jail	Totals 1991	1990
Assets				
Cash and investments	\$ 4,318	4,412	8,730	3,434
Accounts receivable and accrued revenue	32	1,309	1,341	6,509
Due from other funds	229	6,219	6,448	9
Prepaid items and deposits	9		9	4,412
	<u>4,588</u>	<u>11,940</u>	<u>16,528</u>	<u>14,364</u>
Total assets				
Liabilities and Fund Equity				
Liabilities:				
Accounts payable and accrued liabilities	97	13,948	14,045	3,914
Due to other funds	86		86	4,499
Advances from other funds	481		481	1,411
	<u>664</u>	<u>13,948</u>	<u>14,612</u>	<u>9,824</u>
Total liabilities				
Fund Equity:				
Fund balance:				
Reserved for:				
Encumbrances	407	277	684	64
Prepaid items and deposits	9		9	4,412
Unreserved:				
Undesignated	3,508	(2,285)	1,223	64
	<u>3,924</u>	<u>(2,008)</u>	<u>1,916</u>	<u>4,540</u>
Total fund equity (deficit)				
Total liabilities and fund equity	\$ <u>4,588</u>	<u>11,940</u>	<u>16,528</u>	<u>14,364</u>

COUNTY OF CONTRA COSTA
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 1991
(With comparative totals for June 30, 1990)
(In Thousands)

	<u>Redevelopment Agency</u>	<u>West County Jail</u>	<u>Totals 1991</u>	<u>1990</u>
Revenues:				
Taxes	\$ 2,367		2,367	1,291
Licenses, permits and franchises				586
Use of money and property	442		442	334
Aid from other governmental agencies	31	6,008	6,039	15,411
Charges for current services	98		98	589
Other revenue	<u>6</u>	<u>1,643</u>	<u>1,649</u>	<u>2,640</u>
Total revenues	<u>2,944</u>	<u>7,651</u>	<u>10,595</u>	<u>20,851</u>
Expenditures:				
Capital outlay	<u>1,628</u>	<u>13,849</u>	<u>15,477</u>	<u>23,314</u>
Total expenditures	<u>1,628</u>	<u>13,849</u>	<u>15,477</u>	<u>23,314</u>
Revenues over (under) expenditures	1,316	(6,198)	(4,882)	(2,463)
Other financing sources (uses):				
Operating transfers in		<u>1,625</u>	<u>1,625</u>	
Total other financing sources (uses)		<u>1,625</u>	<u>1,625</u>	
Revenues over (under) expenditures and other financing sources (uses)	1,316	(4,573)	(3,257)	(2,463)
Fund balances at beginning of year	1,975	2,565	4,540	7,003
Adjustment to fund balance	<u>633</u>		<u>633</u>	
Fund balance (deficit) at end of year	\$ <u>3,924</u>	<u>(2,008)</u>	<u>1,916</u>	<u>4,540</u>

COUNTY OF CONTRA COSTA
REDEVELOPMENT AGENCY CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91		Variance- Favorable (Unfavorable)	1989-90 Actual
	Budget	Actual		
Revenues:				
Taxes	\$ 1,959	2,367	408	1,291
Licenses, permits and franchises				586
Use of money and property	385	442	57	334
Aid from other governmental agencies	313	31	(282)	45
Charges for current services	585	98	(487)	589
Other revenue	2,855	6	(2,849)	2,640
Total revenues	6,097	2,944	(3,153)	5,485
Expenditures:				
Capital outlay				
Salaries and benefits	9	7	2	8
Services and supplies	1,948	745	1,203	852
Other charges	1,253	596	657	3,365
Fixed assets	3,821	280	3,541	8
Reserves	2,299		2,299	
Debt Service expenditures				1,500
Total capital outlay	9,330	1,628	7,702	5,733
Total expenditures	9,330	1,628	7,702	5,733
Revenues over (under) expenditures	(3,233)	1,316	4,549	(248)
Fund balance at beginning of year	1,975	1,975		2,223
Adjustment to fund balance	633	633		
Fund balance at end of year	\$ (625)	3,924	4,549	1,975

COUNTY OF CONTRA COSTA
WEST COUNTY JAIL CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE – BUDGET AND ACTUAL – BUDGETARY BASIS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	1990-91			
	<u>Budget</u>	<u>Actual</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>1989-90 Actual</u>
Revenues:				
Aid from other governmental agencies	\$ 6,008	6,008		15,366
Other revenue	<u>1,643</u>	<u>1,643</u>		
Total revenues	<u>7,651</u>	<u>7,651</u>		<u>15,366</u>
Expenditures:				
Capital outlay	<u>13,855</u>	<u>13,849</u>	<u>6</u>	<u>17,581</u>
Total expenditures	<u>13,855</u>	<u>13,849</u>	<u>6</u>	<u>17,581</u>
Revenues over (under) expenditures	(6,204)	(6,198)	6	(2,215)
Other financing sources (uses):				
Operating transfers in	<u>3,642</u>	<u>1,625</u>	<u>(2,017)</u>	
Total other financing sources (uses)	3,642	1,625	(2,017)	
Revenues over (under) expenditures and other financing sources (uses)	(2,562)	(4,573)	(2,011)	(2,215)
Fund balance at beginning of year	<u>2,565</u>	<u>2,565</u>		<u>4,780</u>
Fund balance (deficit) at end of year	<u>\$ 3</u>	<u>(2,008)</u>	<u>(2,011)</u>	<u>2,565</u>

ENTERPRISE FUNDS

AIRPORT

This fund was established to provide for operations and maintenance of Buchanan Field aviation facilities. Revenues include receipts under rental and lease arrangements involving County airport facilities, and state and federal aid.

EMPLOYEE FITNESS CENTER

This fund accounts for the operations of the fitness center in providing facilities and instruction to promote employee fitness. Financing is provided by user fees.

COUNTY HOSPITAL

This fund was established to account for operations of the County hospital, outpatient clinics, and other facilities involved in providing health services to County residents. Revenues are principally subsidies from the General Fund, fees for patient services, and payments from federal and state programs such as Medicare, Medi-Cal, Short-Doyle, etc.

HEALTH MAINTENANCE ORGANIZATION

This fund accounts for operations of the County's prepaid health plan. Revenues are primarily capitation payments by Medicare and Medi-Cal and premiums by private citizens. The bulk of medical services required by the plan are provided by the County Hospital Enterprise Fund at charge rates established by the Health Services Department.

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1991

(With comparative totals for June 30, 1990)

(In Thousands)

	<u>Airport</u>	<u>Employee Fitness Center</u>	<u>County Hospital</u>	<u>Health Maintenance Organization</u>	<u>Totals 1991</u>	<u>1990</u>
Assets						
Cash and investments	\$		9,429	1,331	10,760	12,284
Accounts receivable and accrued revenue	766	10	11,143		11,919	9,095
Due from other funds	18	1	4,485	4,283	8,787	8,219
Inventories			738		738	619
Prepaid items and deposits			5	108	113	
Fixed assets, net	13,141	73	11,627	147	24,988	22,176
Total assets	\$ 13,925	84	37,427	5,869	57,305	52,393
Liabilities and Fund Equity						
Liabilities:						
Accounts payable and accrued liabilities	613	75	8,333	1,595	10,616	15,893
Employee benefits payable	38		2,687	70	2,795	2,456
Due to other funds	101	14	5,510	2,370	7,995	7,911
Capital lease obligations		57	2,771	38	2,866	3,650
Deferred credits			6,978	686	7,664	
Notes payable	1,093				1,093	
Total liabilities	1,845	146	26,279	4,759	33,029	29,910
Fund Equity:						
Contributed capital	11,917		6,613	1,000	19,530	16,749
Retained earnings (deficit)	163	(62)	4,535	110	4,746	5,734
Total fund equity (deficit)	12,080	(62)	11,148	1,110	24,276	22,483
Total liabilities and fund equity	\$ 13,925	84	37,427	5,869	57,305	52,393

COUNTY OF CONTRA COSTA
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

YEAR ENDED JUNE 30, 1991
(With comparative totals for June 30, 1990)
(In thousands)

	Airport	Employee Fitness Center	County Hospital	Health Maintenance Organization	Totals 1991	1990
Operating revenues:						
Charges for current services	\$ 443	168	74,541	25,723	100,875	93,744
Total operating revenues	443	168	74,541	25,723	100,875	93,744
Operating expenses:						
Salaries and employee benefits	718	22	63,491	1,644	65,875	57,220
Services and supplies	869	180	30,696	30,373	62,118	57,013
Depreciation	148	9	1,888	27	2,072	1,638
Total operating expenses	1,735	211	96,075	32,044	130,065	115,871
Operating loss before operating transfers	(1,292)	(43)	(21,534)	(6,321)	(29,190)	(22,127)
Nonoperating revenues (expenses):						
Nonoperating expense						(365)
Interest Income	1,346	9	156	139	1,650	845
Total nonoperating revenues (expenses)	1,346	9	156	139	1,650	480
Operating transfers in			20,598	6,182	26,780	24,448
Operating transfers out			(225)		(225)	
Total operating transfers			20,373	6,182	26,555	24,448
Net income (loss)	54	(34)	(1,005)		(985)	2,801
Retained earnings (deficit)						
at beginning of year	109	(25)	5,540	110	5,734	2,933
Adjustment to retained earnings		(3)			(3)	
Retained earnings (deficit)						
at end of year	\$ 163	(62)	4,535	110	4,746	5,734

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	<u>Airport</u>
Operating income (loss)	\$ (1,252)
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	142
Change in assets and liabilities:	
Decrease (increase) in accounts receivable and accrued revenues	(193)
Decrease (increase) in amounts due from other funds	(14)
Decrease (increase) in inventories	
Decrease (increase) in prepaid items and deposits	
Increase (decrease) in accounts payable and accrued liabilities	367
Increase (decrease) in employee benefits payable	(1)
Increase (decrease) in amounts due to other funds	25
Increase (decrease) in deferred credits	
Net cash provided by (used for) operating activities	(960)
Cash flows from noncapital financing activities:	
Operating transfer in	
Operating transfers out	
Net cash provided by (used for) noncapital financing activities	
Cash flows from capital and related financing activities:	
Payments on state loans	(58)
Payments on lease purchase obligations	
Capital contributions and (transfers)	3,108
Acquisitions of fixed assets	(3,553)
Net cash provided by (used for) capital and related financing activities	(503)
Cash flows from investing activities:	
Interest income	1,346
Net cash provided by (used for) by investing activities	1,346
Net increase (decrease) in cash and cash equivalents	(117)
Cash and cash equivalents – July 1	117
Cash and cash equivalents – June 30	\$ <u><u>0</u></u>
Noncash investing, capital and financing activities:	
Fixed assets acquired through lease purchase	

<u>Employee Fitness Center</u>	<u>County Hospital</u>	<u>Health Maintenance Organization</u>	<u>Totals 1991</u>
(43)	(21,534)	(6,321)	(29,190)
0	1,888	27	2,072
(10)	(2,647)	26	(2,824)
8	1,238	(1,800)	(568)
	(119)		(119)
	(5)	(108)	(113)
05	(4,441)	(117)	(4,126)
	334	6	339
(20)	(101)	180	84
	6,978	686	7,664
0	(18,409)	(7,421)	(26,781)
	20,598	6,182	26,780
	(225)		(225)
0	20,373	6,182	26,555
			(58)
(28)	(896)	(13)	(937)
	(921)	921	3,108
	(1,498)	(10)	(5,061)
(28)	(3,315)	898	(2,948)
9	156	139	1,650
9	156	139	1,650
(10)	(1,195)	(202)	(1,524)
19	10,624	1,533	12,284
0	9,429	1,331	10,760
	913		913

INTERNAL SERVICE FUNDS

SELF INSURANCE FUNDS

These funds are established to account for administrative costs and for payments of claims under the various insurance programs. Revenues are primarily premiums paid by other operating funds and interest on investments. The insurance programs are:

- Employee Dental Insurance
- Employee Medical Insurance
- Long Term Disability Insurance (Management Employees)
- Workers' Compensation Insurance
- Automotive Liability Insurance
- Public (General) Liability Insurance
- State Unemployment Insurance
- Medical Liability Insurance
- Special District Property Insurance

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1991

(With comparative totals for June 30, 1990)

(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Assets					
Cash and investments	\$ 83	2,388	2,365	20,652	4,959
Accounts receivable and accrued revenue		10	67	151	31
Due from other funds	20			694	87
Total assets	\$ 103	2,398	2,432	21,497	5,077
Liabilities and Fund Equity					
Liabilities:					
Accounts payable and accrued liabilities	502	1,863	345	18,620	3,597
Due to other funds	17	88	(2)	854	63
Total liabilities	519	1,951	343	19,474	3,660
Fund Equity:					
Retained earnings (deficit)	(416)	447	2,089	2,023	1,417
Total fund equity (deficit)	(416)	447	2,089	2,023	1,417
Total liabilities and fund equity	\$ 103	2,398	2,432	21,497	5,077

Automotive Liability Insurance	Public Liability Insurance	State Unemployment Insurance	Medical Liability Insurance	Special District Property Insurance	Totals	
					1991	1990
522	11,927	1,296	5,345	1,076	50,613	45,251
1	162	29	59	3	513	94
23	412	1	6	50	1,293	767
<u>546</u>	<u>12,501</u>	<u>1,326</u>	<u>5,410</u>	<u>1,129</u>	<u>52,419</u>	<u>46,112</u>
1,500	14,622	480	4,909		46,438	44,434
22	75	2	22	2	1,143	1,018
<u>1,522</u>	<u>14,697</u>	<u>482</u>	<u>4,931</u>	<u>2</u>	<u>47,581</u>	<u>45,452</u>
(976)	(2,196)	844	479	1,127	4,838	660
<u>(976)</u>	<u>(2,196)</u>	<u>844</u>	<u>479</u>	<u>1,127</u>	<u>4,838</u>	<u>660</u>
<u>546</u>	<u>12,501</u>	<u>1,326</u>	<u>5,410</u>	<u>1,129</u>	<u>52,419</u>	<u>46,112</u>

COUNTY OF CONTRA COSTA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30, 1991
(With comparative totals for June 30, 1990)
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General	Workers' Compensation Insurance Fire Protection
Operating revenues:					
Charges for current services	\$ 3,194	11,511	429	7,680	1,052
Total operating revenues	3,194	11,511	429	7,680	1,052
Operating expenses:					
Salaries and employee benefits			181		
Services and supplies	324	1,643	49	1,097	170
Benefit and claim payments	2,848	10,048	24	6,391	1,218
Total operating expenses	3,172	11,691	254	7,488	1,388
Operating income (loss) before operating transfers	22	(180)	175	192	(336)
Nonoperating revenues (expenses)					
Interest income	3	181	160	1,635	355
Total nonoperating Revenue (Expenses)	3	181	160	1,635	355
Income (loss) before operating transfers	25	1	335	1,827	19
Operating transfers in					
Operating transfers out					
Net income (loss)	25	1	335	1,827	19
Retained earnings (deficit) at beginning of year	(441)	446	1,754	196	1,398
Retained earnings (deficit) at end of year	\$ (416)	447	2,089	2,023	1,417

<u>Automotive Liability Insurance</u>	<u>Public Liability Insurance</u>	<u>State Unemployment Insurance</u>	<u>Medical Liability Insurance</u>	<u>Special District Property Insurance</u>	<u>Totals</u>	
					1991	1990
<u>228</u>	<u>4,702</u>	<u>202</u>	<u>760</u>	<u>107</u>	<u>29,865</u>	<u>25,517</u>
228	4,702	202	760	107	29,865	25,517
					181	173
198	1,839	21	638	22	6,001	4,834
<u>2,013</u>	<u>357</u>	<u>(1,007)</u>	<u>1,422</u>	<u>17</u>	<u>23,331</u>	<u>22,239</u>
<u>2,211</u>	<u>2,196</u>	<u>(986)</u>	<u>2,060</u>	<u>39</u>	<u>29,513</u>	<u>27,246</u>
<u>(1,983)</u>	<u>2,506</u>	<u>1,188</u>	<u>(1,300)</u>	<u>68</u>	<u>352</u>	<u>(1,729)</u>
<u>6</u>	<u>830</u>	<u>145</u>	<u>437</u>	<u>74</u>	<u>3,826</u>	<u>3,546</u>
<u>6</u>	<u>830</u>	<u>145</u>	<u>437</u>	<u>74</u>	<u>3,826</u>	<u>3,546</u>
<u>(1,977)</u>	<u>3,336</u>	<u>1,333</u>	<u>(863)</u>	<u>142</u>	<u>4,178</u>	<u>1,817</u>
1,000	(1,000)				1,000	200
<u>(977)</u>	<u>2,336</u>	<u>1,333</u>	<u>(863)</u>	<u>142</u>	<u>(1,000)</u>	<u>(200)</u>
<u>(977)</u>	<u>2,336</u>	<u>1,333</u>	<u>(863)</u>	<u>142</u>	<u>4,178</u>	<u>1,817</u>
<u>1</u>	<u>(4,532)</u>	<u>(489)</u>	<u>1,342</u>	<u>985</u>	<u>660</u>	<u>(1,157)</u>
<u>(976)</u>	<u>(2,196)</u>	<u>844</u>	<u>479</u>	<u>1,127</u>	<u>4,838</u>	<u>660</u>

COUNTY OF CONTRA COSTA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1991
(In Thousands)

	Employee Dental Insurance	Employee Medical Insurance	Long-Term Disability Insurance	Workers' Compensation Insurance County General
Operating income (loss)	\$ 22	(180)	175	192
Adjustments to reconcile operating income to net cash provided by operating activities:				
Decrease (Increase) in accounts receivable and accrued revenues	(256)			(35)
Decrease (increase) in amounts due from other funds	3			(120)
Increase (decrease) in accounts payable and accrued liabilities	16	139	27	1,523
Increase (decrease) in amounts due to other funds	(52)	(93)	(4)	205
Net cash provided by (used for) operating activities	(267)	(134)	198	1,765
Cash flows from noncapital financing activities:				
Operating transfer in				
Operating transfers out				
Net cash provided by (used for) noncapital financing activities				
Cash flows from investing activities:				
Interest income	3	181	160	1,635
Net cash provided by (used for) investing activities	3	181	160	1,635
Net increase (decrease) in cash and cash equivalents	(264)	47	358	3,400
Cash and cash equivalents – July 1	347	2,341	2,007	17,252
Cash and cash equivalents – June 30	\$ 83	2,388	2,365	20,652

Workers' Compensation						
Insurance	Automotive	Public	State	Medical	Special	Totals
Fire	Liability	Liability	Unemployment	Liability	District	
Protection	Insurance	Insurance	Insurance	Insurance	Property	1991
					Insurance	
(336)	(1,983)	2,506	1,188	(1,300)	68	352
(4)	(1)	(107)	2	(19)	1	(419)
11	49	(412)	(1)	(6)	(50)	(526)
334	1,372	(368)	(1,555)	516		2,004
24	17	12	1	14	1	125
29	(546)	1,631	(365)	(795)	20	1,536
	1,000	(1,000)				1,000
						(1,000)
	1,000	(1,000)				
355	6	830	145	437	74	3,826
355	6	830	145	437	74	3,826
384	460	1,461	(220)	(358)	94	5,362
4,575	62	10,466	1,516	5,703	982	45,251
4,959	522	11,927	1,296	5,345	1,076	50,613

FIDUCIARY FUNDS

PENSION TRUST FUND

EMPLOYEES RETIREMENT SYSTEM

This fund is under the control of the Board of Retirement. The fund accumulates contributions from the County and from employees, and earnings from the fund's investments. Disbursements are made from the fund for retirement allowances, disability and death benefits, and administrative expenses. This fund includes all assets of the retirement system.

AGENCY FUNDS

TAX LOSSES RESERVE

This fund was established as a reserve for all delinquent secured taxes. It accumulates gains from tax sales and specified amounts of penalties and interest collected on delinquent secured taxes to cover possible future losses on the sale of tax-deeded property.

UNAPPORTIONED TAXES

These funds account for unsecured taxes receivable, delinquent secured taxes, amounts which are impounded because of disputes or litigation, and amounts held pending authority for apportionment.

SCHOOLS AND SPECIAL DISTRICTS

These funds account for monies belonging to districts and agencies which use the County Treasury as their depository. These include school and community college districts, other special districts governed by local boards, regional boards and authorities, and pass through funds for tax collections for cities.

OTHER AGENCY FUNDS

These funds account for assets held by the County as an agent for individuals, private organizations, or other governmental units. These funds include payroll deductions clearing funds, deposits held by departments, collections clearing funds and flow through funds for federal and state projects.

COUNTY OF CONTRA COSTA
FIDUCIARY FUNDS
COMBINING BALANCE SHEET

JUNE 30, 1991*

(With comparative totals for June 30, 1990)

(In Thousands)

	Pension Trust Fund	Agency Funds				Totals	
	Employees Retirement System	Tax Losses Reserve	Unap- portioned Taxes	Schools and Special Districts	Other Agency	1991	1990
Assets							
Cash and investments	\$ 749,569	21,767		423,588	128,206	1,323,130	1,225,168
Accounts receivable and accrued revenue	13,646		6,759		8,793	29,198	26,835
Due from other funds		2,327	45,193	14,392	3,875	65,787	16,592
Prepaid items and deposits	50					50	45
Advances to other funds					55	55	1,105
Taxes receivable			65,802			65,802	57,332
Total assets	\$ 763,265	24,094	117,754	437,980	140,929	1,484,022	1,327,077
Liabilities and Fund Equity							
Liabilities:							
Warrants outstanding				53,295	10,436	63,731	68,367
Accounts payable and accrued liabilities	17,749		5,302		10,915	33,966	25,178
Employee benefits payable	24					24	18
Due to other funds			51,212	14,608	26,816	92,636	36,622
Unapportioned taxes			61,240			61,240	48,531
Due to other agencies and districts		24,094		370,077	92,762	486,933	456,327
Total liabilities	17,773	24,094	117,754	437,980	140,929	738,530	635,043
Fund Equity							
Fund balance:							
Reserved for employee retirement benefits	745,492					745,492	692,034
Total fund equity	745,492					745,492	692,034
Total liabilities and fund equity	\$ 763,265	24,094	117,754	437,980	140,929	1,484,022	1,327,077

*Pension Trust fund reported as of 12/30/90. Totals for 1990 are restated to reflect Pension Trust balances at 12/31/89.

COUNTY OF CONTRA COSTA
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 JUNE 30, 1991
 (In thousands)

	Balance June 30, 1990	Additions	Deductions	Balance June 30, 1991
Tax Losses Reserve:				
Assets				
Cash and investments	\$ 19,891	5,964	4,088	21,767
Due from other funds	1,907	2,327	1,907	2,327
	<u>\$ 21,798</u>	<u>8,291</u>	<u>5,995</u>	<u>24,094</u>
Liabilities				
Due to other agencies and districts	21,798	6,276	3,980	24,094
	<u>\$ 21,798</u>	<u>6,276</u>	<u>3,980</u>	<u>24,094</u>
Unapportioned Taxes:				
Assets				
Cash and investments		430,915	430,915	
Accounts receivable and accrued revenue	4,383	112,809	110,433	6,759
Due from other funds	429	67,182	22,418	45,193
Unsecured taxes receivable	57,332	777,513	769,043	65,802
	<u>\$ 62,144</u>	<u>1,388,419</u>	<u>1,332,809</u>	<u>117,754</u>
Liabilities				
Accounts payable and accrued liabilities	9,432	25,492	29,622	5,302
Due to other funds	4,181	73,529	26,498	51,212
Unapportioned taxes	48,531	1,451,815	1,439,106	61,740
	<u>\$ 62,144</u>	<u>1,550,836</u>	<u>1,495,226</u>	<u>117,754</u>

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 JUNE 30, 1991
 (In thousands)

	Balance June 30, 1990	Additions	Deductions	Balance June 30, 1991
Schools and Special Districts:				
Assets				
Cash and investments	\$ 398,650	3,650,533	3,625,595	423,588
Due from other funds	11,224	15,539	12,371	14,392
Advances to other funds	1,055	94	1,149	
	<u>\$ 410,929</u>	<u>3,666,166</u>	<u>3,639,115</u>	<u>437,980</u>
Liabilities				
Warrants outstanding	57,165	1,372,802	1,376,672	53,295
Due to other funds	11,905	16,068	13,365	14,608
Due to other agencies and districts	341,859	3,639,015	3,610,797	370,077
	<u>\$ 410,929</u>	<u>5,027,885</u>	<u>5,000,834</u>	<u>437,980</u>
Other Agency:				
Assets				
Cash and investments	113,153	1,613,947	1,598,894	128,206
Accounts receivable and accrued revenue	8,866	17,115	17,188	8,793
Due from other funds	3,032	8,813	7,970	3,875
Inventories				
Advances to other funds	50	325	320	55
	<u>\$ 125,101</u>	<u>1,640,200</u>	<u>1,624,372</u>	<u>140,929</u>
Liabilities				
Warrants outstanding	11,202	1,055,966	1,056,732	10,436
Accounts payable and accrued liabilities	693	257,132	246,910	10,915
Due to other funds	20,536	31,755	25,475	26,816
Due to other agencies and districts	92,670	309,979	309,887	92,762
	<u>\$ 125,101</u>	<u>1,654,832</u>	<u>1,639,004</u>	<u>140,929</u>

COUNTY OF CONTRA COSTA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
JUNE 30, 1991
(In thousands)

	<u>Balance</u> <u>June 30, 1990</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>June 30, 1991</u>
Totals – Agency Funds:				
Assets				
Cash and investments	\$ 531,694	5,701,359	5,659,492	573,561
Accounts receivable and accrued revenue	13,249	129,924	127,621	15,552
Due from other funds	16,592	93,861	44,666	65,787
Inventories				
Advances to other funds	1,105	419	1,469	55
Unsecured taxes receivable	<u>57,332</u>	<u>777,513</u>	<u>769,043</u>	<u>65,802</u>
	<u>\$ 619,972</u>	<u>6,703,076</u>	<u>6,602,291</u>	<u>720,757</u>
Liabilities				
Warrants outstanding	68,367	2,428,768	2,433,404	63,731
Accounts payable and accrued liabilities	10,125	282,624	276,532	16,217
Due to other funds	36,622	121,352	65,338	92,636
Unapportioned taxes	48,531	1,451,815	1,439,106	61,240
Due to other agencies and districts	<u>456,327</u>	<u>3,955,270</u>	<u>3,924,664</u>	<u>486,933</u>
	<u>\$ 619,972</u>	<u>8,239,829</u>	<u>8,139,044</u>	<u>720,757</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets of the County other than those accounted for in enterprise, internal service and pension trust funds.

COUNTY OF CONTRA COSTA
SCHEDULE OF GENERAL FIXED ASSETS – BY SOURCE
YEAR ENDED JUNE 30, 1991
(In Thousands)

General Fixed Assets:

Land	\$ 21,745
Buildings and Improvements	179,061
Buildings and Improvements–Lease Purchases	112,905
Equipment	59,809
Equipment–Lease Purchase	<u>11,670</u>
 Total General Fixed Assets	 \$ <u>385,190</u>

Investments in General Fixed Assets from:

General Obligation Bonds	1,511
Federal Grants	5,114
State Grants	32,514
General Fund	240,529
Special Revenue Funds	105,432
Gifts	<u>90</u>
 Total Investment in General Fixed Assets	 \$ <u>385,190</u>

COUNTY OF CONTRA COSTA
SCHEDULE OF GENERAL FIXED ASSETS – BY FUNCTION AND ACTIVITY
JUNE 30, 1991

(In Thousands)

Function and Activity	Total	Land	Buildings & Improve- Ments	Building & Improvements Lease Purchase	Equip- ment	Equip- ment Lease Purchase
General Government						
Legislative						
& Administrative	\$ 543				528	15
Finance	1,429				1,222	207
Counsel	100				100	
Personnel	518				494	24
Elections	1,357				1,357	
Communications	2,883				1,085	1,798
Property Management	8,810				8,239	571
Plant Acquisition	244,227	15,814	118,082	109,377	848	106
Other General	4,716				3,447	1,269
Total General Government	264,583	15,814	118,082	109,377	17,320	3,990
Public Protection						
Judicial	3,132				2,473	659
Police Protection	6,001	7	636		3,027	2,331
Detention & Correction	38,291	1,492	30,931	2,582	1,629	1,657
Fire Protection	35,723	2,452	11,149		21,495	627
Flood Control	1,020	177	24		819	
Protective Inspection	826				826	
Other Protection	1,373	280	38		894	161
Total Public Protection	86,366	4,408	42,778	2,582	31,163	5,435
Health and Sanitation						
Health	1,074				934	140
Hospital Care	540	141			385	14
Sanitation	8,630	89	8,491		50	
Total Health and Sanitation	10,244	230	8,491		1,369	154
Public Assistance						
Assistance Administration	2,338				1,781	557
Veterans Services	17				17	
Other Assistance	887				800	87
Total Public Assistance	3,242				2,598	644
Education						
Library Services	6,362	349	4,175	946	538	354
Agricultural Education	9				9	
Total Education	6,371	349	4,175	946	547	354
Public Ways and Facilities	10,663	32	2,751		6,787	1,093
Recreation and Cultural Services	3,721	912	2,784		25	
Total General						
Fixed Assets	\$ 385,190	21,745	179,061	112,905	59,809	11,670

COUNTY OF CONTRA COSTA
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
 YEAR ENDED JUNE 30, 1991
 (In Thousands)

<u>Function and Activity</u>	<u>Balance July 1, 1990</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance June 30, 1991</u>
General Government					
Legislative & Administrative \$	486	63	6		543
Finance	1,013	404	2	14	1,429
Counsel	100				100
Personnel	507	11			518
Elections	1,357				1,357
Communications	2,183	708	8		2,883
Property Management	7,635	1,376	201		8,810
Plant Acquisition	202,642	42,201	616		244,227
Other General	4,417	1,042	678	(65)	4,716
Total General Government	220,340	45,805	1,511	(51)	264,583
Public Protection					
Judicial	2,739	577	67	(117)	3,132
Police Protection	5,307	1,144	567	117	6,001
Detention & Correction	37,569	778	56		38,291
Fire Protection	31,128	4,595			35,723
Flood Control	967	53			1,020
Protective Inspection	720	106			826
Other Protection	987	394	8		1,373
Total Public Protection	79,417	7,647	698		86,366
Health and Sanitation					
Health	959	116	1		1,074
Hospital Care	431	111	2		540
Sanitation	8,606	24			8,630
Total Health and Sanitation	9,996	251	3		10,244
Public Assistance					
Assistance Administration	1,941	475	124	46	2,338
Veterans Services	11	6			17
Other Assistance	798	84		5	887
Total Public Assistance	2,750	565	124	51	3,242
Education					
Library Services	6,094	1,101	833		6,362
Agricultural Education	9				9
Total Education	6,103	1,101	833		6,371
Public Ways and Facilities	8,895	1,940	172		10,663
Recreation and Cultural Services	3,721				3,721
Total General Fixed Assets	\$ 331,222	57,309	3,341		385,190

**STATISTICAL
SECTION**

COUNTY OF CONTRA COSTA
GENERAL COUNTY REVENUES BY SOURCE
 LAST TEN FISCAL YEARS
 (In Thousands)

<u>Fiscal Year ending June 30,</u>	<u>Taxes</u>	<u>Licenses, Permits & Franchises</u>	<u>Fines, Forfeits & Penalties</u>	<u>Use of Money & Property</u>	<u>Aid from Other Governmental Agencies</u>	<u>Charges for Current Services</u>	<u>Other</u>	<u>TOTAL</u>
1982	\$ 90,071	\$ 2,936	\$ 2,957	\$ 13,118	\$ 149,609	\$ 23,249	\$ 3,019	\$ 284,959
1983	100,541	3,748	3,703	10,526	147,049	27,752	4,685	298,004
1984	108,040	5,424	4,279	11,677	151,089	34,749	2,935	318,193
1985	120,931	5,917	5,153	13,771	180,417	44,186	1,967	372,342
1986	138,492	7,783	5,741	16,491	190,421	48,090	5,643	412,661
1987	160,702	8,873	6,397	19,926	207,555	52,468	7,147	463,068
1988	169,497	10,528	6,685	17,971	212,063	63,298	4,428	484,470
1989	186,307	11,036	7,898	16,209	255,399	66,858	4,688	548,395
1990	203,116	10,831	9,115	25,609	299,724	81,983	11,821	642,199
1991	220,247	10,341	9,757	24,875	320,889	88,920	10,879	685,908

NOTE: Includes all governmental fund types.

COUNTY OF CONTRA COSTA
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(In Thousands)

<u>Fiscal Year ending June 30,</u>	<u>General Government</u>	<u>Public Protection</u>	<u>Health & Sanitation</u>	<u>Public Assistance</u>	<u>Education</u>	<u>Public Ways & Facilities</u>	<u>Debt Service & Other</u>	<u>TOTAL</u>
1982	\$ 27,612	\$ 99,884	\$ 29,979	\$ 114,170	\$ 5,478	\$ 16,518	\$ 5,051	\$ 298,692
1983	24,470	111,537	29,126	111,561	5,725	16,570	7,052	306,041
1984	25,235	112,242	37,623	114,777	5,942	16,228	7,607	319,654
1985	29,884	132,916	49,914	118,833	6,412	18,711	6,038	362,708
1986	37,097	141,533	56,729	127,400	6,765	18,473	18,487	406,484
1987	55,807	148,070	63,520	141,819	7,504	22,014	25,734	464,468
1988	51,110	162,209	69,804	151,634	7,911	23,751	31,357	497,776
1989	56,470	177,481	75,772	171,975	9,085	20,098	64,214	575,095
1990	65,581	197,014	92,342	201,900	9,677	24,081	50,942	641,537
1991	74,325	218,079	100,750	224,859	11,235	36,515	56,044	721,807

NOTE: Includes all governmental fund types. Health and Sanitation includes operating transfers to the hospital and hmo enterprise funds in the amount of \$26,555,000.

COUNTY OF CONTRA COSTA
EMPLOYEE RETIREMENT SYSTEM
 REVENUES BY SOURCE AND
 EXPENSES BY TYPE
 LAST TEN FISCAL YEARS
 (In Thousands)

Revenues by Source

<u>Calendar Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Total</u>	Employer Contributions As a percentage Of covered Payroll (1)
1981	7,808	24,330	18,640	50,778	
1982	7,694	24,426	33,454	65,574	
1983	5,807	22,725	42,526	71,058	
1984	5,355	18,725	34,963	59,043	11.5 %
1985	5,777	20,733	47,822	74,332	11.8
1986	6,011	25,153	66,318	97,482	12.9
1987	6,435	25,879	47,930	80,244	12.3
1988	7,359	28,288	49,503	85,150	12.2
1989	8,634	34,916	70,400	113,950	13.6
1990	10,180	40,663	48,001	98,844	14.3

Expenses by Type

<u>Calendar Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds</u>	<u>Total</u>
1981	15,604	400	2,384	18,388
1982	17,707	381	1,296	19,384
1983	20,121	472	502	21,095
1984	23,050	465	1,860	25,375
1985	26,516	463	1,172	28,151
1986	29,975	501	1,358	31,834
1987	33,323	602	1,085	35,010
1988	36,715	667	1,231	38,613
1989	39,148	851	769	40,768
1990	43,217	1,077	677	44,971

NOTE:

(1) Data not available prior to 1984.

COUNTY OF CONTRA COSTA
EMPLOYEE RETIREMENT SYSTEM
 ANALYSIS OF FUNDING PROGRESS
 (In Millions)

Going Concern Basis

<u>Calendar Year</u>	<u>Net Assets Available for Benefits</u>	<u>Pension Benefit Obligation</u>	<u>Percentage Funded</u>
1986	\$ 528.5	770.4	68.6 %
1987	573.5	837.0	68.5
1988	619.1	913.4	67.8
1989	692.0	995.2	69.5
1990	741.3	1,120.1	66.2

Unfunded Pension

<u>Calendar Year</u>	<u>Unfunded Pension Benefit Obligation</u>	<u>Annual Covered Payroll</u>	<u>Unfunded Pension Benefit Obligation as a Percentage of Covered Payroll</u>
1986	\$ 241.9	195.4	123.8 %
1987	254.1	210.7	120.6
1988	283.6	232.6	121.9
1989	303.2	256.6	118.2
1990	378.9	292.8	129.4

NOTES: Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit provides one indication of the System's funding status on a going-concern basis. Analysis of this percentage over time indicates whether the System is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the System. Trends in unfunded pension benefit obligations and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the System's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the System.

Trend information is not available for years prior to 1986.

COUNTY OF CONTRA COSTA
PROPERTY TAX RATES (1)
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended June 30,</u>	<u>County- wide Rate</u>	<u>County Special Districts</u>	<u>Local Special Districts</u>	<u>Agency Districts</u>	<u>Schools</u>	<u>Cities</u>	<u>Total</u>
1982	1.0000	.0042	.0272	.0703	.0508	.0231	1.1756
1983	1.0000	.0037	.0227	.0633	.0356	.0253	1.1506
1984	1.0000	.0034	.0192	.0641	.0353	.0252	1.1472
1985	1.0000	.0031	.0162	.0595	.0278	.0244	1.1310
1986	1.0000	.0026	.0144	.0517	.0519	.0226	1.1432
1987	1.0000	.0022	.0119	.0439	.0434	.0207	1.1221
1988	1.0000	.0022	.0113	.0409	.0142	.0192	1.0878
1989	1.0000	.0020	.0089	.0390	.0098	.0181	1.0778
1990	1.0000	.0018	.0099	.0381	.0110	.0181	1.0789
1991	1.0000	.0013	.0049	.0296	.0153	.0170	1.0681

NOTES:

- (1) In June, 1978, California voters approved "Proposition 13" which restricted the taxing power of local government agencies. Individual agencies do not establish their own property tax rates, except for voter approved indebtedness. Instead, a County-wide rate is levied with the proceeds distributed to all agencies according to formulas specified by the state legislature. The County-wide rate is 1% of full cash value. The rates shown above are percentages of assessed valuation.

COUNTY OF CONTRA COSTA
PROPERTY TAX LEVIES AND DELINQUENCIES

<u>Fiscal Year Ended June 30</u>	<u>Total Current Year Tax Levy</u>	<u>Portion of Current Levy Delinquent at June 30</u>	<u>Percentage of Current Levy Delinquent at June 30</u>	<u>Total Delinquent Taxes at June 30 for all Years</u>	<u>Tax Losses Reserve Fund at June 30</u>	<u>Reserve as a Percentage of Delinquent Taxes</u>
1961	\$ 62,747,991	\$ 1,075,908	1.71%	\$ 1,565,990	\$ 852,591	54%
1962	69,758,799	1,477,292	2.12	2,077,745	1,033,004	50
1963	75,445,212	1,681,326	2.23	2,381,620	1,299,451	55
1964	82,651,311	1,855,826	2.25	2,860,026	1,574,906	55
1965	93,816,302	2,087,466	2.23	3,042,822	1,845,611	61
1966	106,503,915	2,185,307	2.05	3,592,116	2,205,664	61
1967	122,061,876	2,622,948	2.15	4,134,226	2,553,920	62
1968	137,110,673	2,457,460	1.79	4,346,243	2,980,736	69
1969	152,375,816	2,405,830	1.58	4,427,702	3,425,401	77
1970	168,953,366	3,694,654	2.19	6,255,502	3,802,652	61
1971	201,084,408	3,666,637	1.82	7,277,849	4,310,968	59
1972	223,579,827	4,058,140	1.82	8,174,270	4,965,476	61
1973	235,709,379	3,896,245	1.65	8,721,833	5,645,668	65
1974	239,381,720	3,749,301	1.57	8,820,144	6,692,028	76
1975	261,860,435	5,283,952	2.02	10,876,984	7,515,195	69
1976	290,128,126	5,120,237	1.76	11,678,432	8,612,344	74
1977	331,632,809	4,728,220	1.43	11,167,061	10,073,672	90
1978	373,950,185	5,943,840	1.59	12,270,176	11,614,986	95
1979	196,482,131	3,501,345	1.78	9,313,032	10,132,029	109
1980	202,823,519	4,911,417	2.42	10,040,343	10,206,725	102
1981	237,630,961	7,195,889	3.03	12,244,759	7,213,929	59
1982	264,897,190	10,557,491	3.99	17,041,514	8,700,583	51
1983	294,757,661	10,281,578	3.49	19,398,576	11,158,615	58
1984	319,869,578	9,216,399	2.88	18,963,037	14,330,673	76
1985	356,956,194	10,646,452	2.98	19,856,715	18,166,548	91
1986	403,053,585	11,865,967	2.94	23,885,971	22,766,159	95
1987	436,570,280	12,330,764	2.82	23,465,796	17,393,902	74
1988	487,158,795	13,955,266	2.86	25,072,647	18,430,198	74
1989	535,212,918	13,387,564	2.50	24,460,470	20,125,551	82
1990	593,937,412	14,746,710	2.48	24,942,747	21,797,766	87
1991	669,071,124	19,762,687	2.95	31,374,327	24,093,615	77

COUNTY OF CONTRA COSTA
PROPERTY TAXES
DIRECT AND ALL OVERLAPPING GOVERNMENTS
 LAST TEN FISCAL YEARS
 (In Thousands)

<u>Fiscal Year Ended June 30,</u>	<u>County</u>	<u>County Special Districts</u>	<u>Local Special Districts</u>	<u>Schools</u>	<u>Cities</u>	<u>Redevelopment Agencies</u>	<u>Totals</u>
1982	\$ 67,197	\$ 26,314	\$ 68,477	\$ 96,285	\$ 42,998	\$	\$ 301,271
1983	77,580	31,998	70,662	103,038	47,611		330,889
1984	81,605	31,792	71,437	102,947	50,013	15,951	353,745
1985	88,794	33,180	77,755	116,900	56,435	16,957	390,021
1986	97,574	38,450	81,206	135,369	61,881	20,280	434,760
1987	112,876	42,603	87,850	139,813	70,629	23,751	477,522
1988	116,786	46,989	95,880	150,534	79,012	30,767	519,968
1989	128,753	50,651	101,420	165,059	93,019	35,221	574,123
1990	143,472	55,172	110,779	184,825	103,447	39,404	637,099
1991	155,101	63,143	117,025	205,761	112,749	48,107	701,886

NOTE: This schedule shows the property tax levies by major group of taxing agencies

Prior to 1983-84, Redevelopment Agencies' share of taxes is included in other groups.

COUNTY OF CONTRA COSTA
ASSESSED VALUE OF TAXABLE PROPERTY (1)
 LAST TEN FISCAL YEARS
 (In Thousands)

<u>Fiscal Year</u>	<u>Assessed Value</u>			<u>Exemptions</u>		<u>Assessed Value Less Exemptions</u>	<u>Net Increase</u>	
	<u>Real Property</u>	<u>Personal Property</u>	<u>Total</u>	<u>Non Reimbursable</u>	<u>Reimbursable</u>		<u>Amount</u>	<u>Per- centage</u>
1982	20,736,158	912,039	21,648,197	265,676	1,059,774	20,322,747	2,708,630	15.38
1983	23,380,025	1,073,431	24,453,456	300,719	1,071,290	23,081,447	2,758,700	13.57
1984	25,637,835	1,081,851	26,719,686	281,402	1,077,509	25,360,775	2,279,328	9.88
1985	28,114,223	1,259,131	29,373,354	386,728	1,097,118	27,889,508	2,528,733	9.97
1986	30,948,225	1,393,030	32,341,255	329,754	1,114,372	30,897,129	3,007,621	10.78
1987	34,282,841	1,658,765	35,941,606	491,083	1,139,609	34,310,914	3,413,785	11.05
1988	38,299,247	1,784,244	40,083,491	515,555	1,174,237	38,393,699	4,082,785	11.90
1989	42,174,740	1,928,424	44,103,164	545,435	1,207,527	42,350,202	3,956,503	10.31
1990	46,556,862	2,085,376	48,642,238	688,541	1,251,480	46,702,217	4,352,015	10.28
1991	51,810,251	2,305,378	54,115,629	768,708	1,291,689	52,055,232	5,353,015	11.46

NOTES:

- (1) Article XIII A, added to California Constitution by Proposition 13 in 1978, fixed the base for valuation of property subject to taxes at the full cash value which appeared on the Assessor's 1975-76 assessment roll. Thereafter, full cash value can be increased: a) to reflect annual inflation up to 2%; b) to reflect current market value at time of ownership change, and c) to reflect market value for new construction.

COUNTY OF CONTRA COSTA
RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA (1)
 LAST TEN FISCAL YEARS

<u>Fiscal Year Ended June 30</u>	<u>Population</u>	<u>Assessed Value (000's)</u>	<u>Gross Bonded Debt</u>	<u>Debt Service Monies Available</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1982	665,200	\$ 21,648,197	\$ 10,844,000	\$ 420,891	\$ 10,423,109	.048	\$ 15.67
1983	681,580	24,453,456	10,498,000	1,083,837	9,414,163	.038	13.81
1984	693,700	26,719,686	10,202,000	1,004,335	9,197,665	.034	13.26
1985	703,405	29,373,354	9,886,000	1,053,862	8,832,138	.030	12.56
1986	724,020	32,341,255	9,480,000	1,032,873	8,447,127	.026	11.67
1987	734,450	35,941,606	9,075,000	1,035,892	8,039,108	.022	10.95
1988	753,456	40,083,491	8,640,000	476,942	8,163,058	.020	10.83
1989	775,478	44,103,164	8,185,000	808,754	7,376,246	.017	9.51
1990	797,281	48,642,238	7,740,000	2,170,188	5,569,812	.011	6.99
1991	819,293	54,155,629	7,265,000	1,878,000	5,387,000	.010	6.58

NOTES:

(1) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS
LAST TEN FISCAL YEARS

<u>Fiscal Year Ended June 30</u>	<u>New Dwelling Units (1)</u>		<u>Construction Valuation (000's)</u>		<u>Bank Deposits (2) (000's)</u>
	<u>Single Family</u>	<u>Multiple Family</u>	<u>Residential</u>	<u>Non- Residential</u>	
1981	2,523	585	\$ 227,924	\$ 205,905	\$ 2,670,070
1982	1,930	858	201,256	218,496	2,943,976
1983	4,588	1,968	432,291	362,939	3,484,598
1984	4,162	2,255	408,062	445,003	3,821,790
1985	4,650	4,672	579,867	511,120	4,302,565
1986	6,186	6,766	808,639	325,046	4,501,275
1987	5,481	2,950	670,747	305,953	6,554,587
1988	5,883	2,141	785,925	214,201	6,490,318
1989	5,504	2,219	863,313	264,020	8,049,194
1990	1,762	3,109	564,579	257,471	8,945,509

Source: (1) "California Construction Trends", Security Pacific National Bank
(2) "Branch Directory and Summary of Deposits", Decision Research Sciences Incorporated.

Property Values (000's)

	<u>Residential</u>	<u>Commerical</u>	<u>Industrial</u>	<u>Land</u>	<u>Total Property Values</u>
\$	12,021,357	\$ 2,104,635	\$ 4,352,853	\$ 413,748	\$ 18,892,593
	13,824,539	2,439,752	4,924,965	458,941	21,648,197
	15,254,183	2,913,841	5,786,986	498,446	24,453,456
	16,228,316	3,364,275	6,617,798	509,297	26,719,686
	17,718,439	3,988,385	7,111,598	554,932	29,373,354
	19,570,707	4,664,393	7,498,273	607,882	32,341,255
	21,864,385	5,510,430	7,896,014	670,777	35,941,606
	24,470,268	5,936,133	8,947,745	729,345	40,083,491
	27,211,978	6,041,912	10,026,913	822,362	44,103,164
	30,469,308	6,453,312	10,760,173	959,444	48,642,237

COUNTY OF CONTRA COSTA
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
 BONDED DEBT TO TOTAL GENERAL EXPENDITURES AND OTHER USES**
 LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Principal	Interest	Total Debt Service	Total General Expenditures and other uses (000's)	Ratio of Debt Service to Total General Expenditures
1982	\$ 266,000	635,610	901,610	298,692	.30
1983	276,000	843,686	1,119,686	306,041	.37
1984	301,000	825,438	1,126,438	319,654	.35
1985	371,000	805,195	1,176,195	364,863	.32
1986	406,000	779,863	1,185,863	406,484	.29
1987	405,000	756,000	1,161,000	464,468	.25
1988	435,000	729,000	1,164,000	497,776	.23
1989	455,000	694,000	1,149,000	575,095	.20
1990	445,000	663,000	1,108,000	641,537	.17
1991	475,000	628,000	1,103,000	721,805	.15

NOTES:

- (1) Includes all governmental fund types.
- (2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF LEGAL DEBT MARGIN
YEAR ENDED JUNE 30, 1991
(In Thousands)

Assessed Value	\$ <u>54,115,629</u>
Debt Limit Five Percent of Assessed Value (1)	2,705,781
Amount of Debt Applicable to Debt Limit (2)	
Total Bonded Debt	7,265
Assets in Debt Service Funds	<u>1,878</u>
Total Amount of Debt Applicable to Debt Limit	<u>5,387</u>
Legal Debt Margin	\$ <u>2,700,394</u>

NOTES:

- (1) Section 29909 of the California Government Code limits General Obligation Bond indebtedness to five percent of the total assessed valuation of all real and personal property within the county.
- (2) Does not include Public Facilities Corporation debt.

COUNTY OF CONTRA COSTA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT

1990-91 Assessed Valuation	54,115,628,918
Less: Redevelopment Increments	<u>3,966,154,674</u>
Adjusted Assessed Valuation	50,149,474,244

Population	819,293 (1)
------------	-------------

Debt Applicable July 1, 1991 (2)

	<u>Percentage</u>	<u>Amount</u>
Contra Costa County	100.000	\$
Contra Costa County Special Revenue Funds Obligations	100.000	15,165,000
Contra Costa County Public Facilities Corporations (3)	100.000	56,145,000
Contra Costa County Board of Education	100.000	4,315,000
Bay Area Transit Districts	30.308	98,990,081
East Bay Municipal Utility District	48.554	27,773,845
San Ramon Valley Unified School District & Educ. Facility Corp	100.000	30,335,000
Other School Districts and School Building Corporations	100.000 (4)	71,847,633
City of Richmond General Fund Obligations	100.000	17,638,294
City of Antioch and General Fund Obligations	100.000	16,407,644
City of Pleasant Hill General Fund Obligations	100.000	16,195,000
City of Hercules General Fund Obligations	100.000	10,440,000
City of San Ramon General Fund Obligations	100.000	16,780,120
Other Cities and City Authorities	100.000	22,726,296
East Bay Regional Park District	46.036	27,331,573
Hospital Districts and Hospital Authorities	100.000	15,640,000
Sanitary Districts	100.000	7,467,000
County Water Districts	100.000	11,220,000
Other Special Districts	100.000 (4)	60,216,100
1915 Act Assessment Bonds	100.000	<u>249,257,140</u>
 TOTAL GROSS DIRECT AND OVERLAPPING DEBT		 775,890,726
Less: East Bay Municipal Utility District (100% self-supporting)		27,773,845
Other Self-supporting bonds		6,645,000
 TOTAL NET DIRECT AND OVERLAPPING DEBT		 \$ 741,471,881

Ratio to

	<u>Full Cash</u>		<u>Per</u>
	<u>Value</u>		<u>Capita</u>
Direct Debt (Includes County Lease Revenue Obligations)	0.14	\$	87
Total Gross Direct and Overlapping Debt	1.55		947
Total Net Direct and Overlapping Debt	1.48		905

(1) January 1, 1991, State Department of Finance.

(2) Excludes revenue bonds, mortgage revenue bonds, refunding bonds, tax allocation bonds, non-bonded capital lease obligations, tax and revenue anticipation notes and amounts payable under State water contracts.

COUNTY OF CONTRA COSTA
DEMOGRAPHICS-POPULATION

Jurisdiction	Date of Incor- poration	1950	1960	1970	Special Census 1975	1980	1990	1991
Antioch	2/2/1872	11,051	17,305	28,060	33,215	43,559	61,379	64,452
Brentwood	1/1/1948	1,729	2,186	2,649	3,662	4,434	7,515	8,255
Clayton	3/18/1964			1,385	1,790	4,325	7,219	7,925
Concord	2/2/1905	6,953	36,208	85,164	94,673	103,251	110,640	112,246
Danville	7/1/1982						28,675	32,217
El Cerrito	8/20/1917	18,011	25,437	25,190	22,950	22,731	22,684	22,992
Hercules	12/15/1900	343	310	252	121	5,963	16,554	17,639
Lafayette	7/22/1968			20,484	19,628	20,879	24,482	23,561
Martinez	4/1/1876	8,268	9,604	16,506	18,702	22,582	33,510	32,054
Moraga	11/13/1974				14,418	15,014	14,780	15,933
Orinda	7/1/1985						16,704	16,700
Pinole	6/25/1903	1,147	6,064	13,266	15,337	14,253	17,147	17,900
Pittsburg	6/22/1903	12,763	19,062	20,651	24,347	33,034	47,190	48,577
Pleasant Hill	11/14/1961			24,610	25,398	25,124	31,115	31,503
Richmond	8/7/1905	99,545	71,584	79,043	70,126	74,676	83,718	89,338
San Pablo	4/26/1948	14,476	19,687	21,461	19,392	19,750	24,709	25,824
San Ramon	7/1/1983						34,170	35,951
Walnut Creek	10/19/1914	2,420	9,903	39,844	46,034	53,643	60,542	61,004
Total Incorporated		176,706	217,350	378,565	409,793	463,218	642,733	664,071
Unincorporated		122,278	191,680	177,240	173,036	194,034	154,548	155,222
TOTAL COUNTY		298,984	409,030	555,805	582,829	657,252	797,281	819,293

Source: 1940-1990 U.S. Census; 1991 California State Department of Finance

COUNTY OF CONTRA COSTA
TEN PRINCIPAL TAXPAYERS
YEAR ENDED JUNE 30, 1991

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>1990-91 SECURED ASSESSED VALUATION</u>	<u>% OF TOTAL SECURED ASSESSED VALUATION</u>
Chevron USA	Petroleum Refining	\$ 1,962,147,217	3.75 %
Pacific Gas & Electric	Utility	1,344,855,173	2.57
Pacific Bell	Utility	970,607,389	1.85
Shell Oil Company	Petroleum Refining	647,246,135	1.24
USS Posco	Steel Production	456,524,663	0.87
Unocal	Petroleum Refining	448,058,840	0.85
Tosco Corp	Petroleum Refining	423,748,261	0.81
Gaylord Container	Paper Products	258,159,419	0.49
Dow Chemical	Chemical Production	209,763,024	0.40
Bank of America	Banking	<u>197,353,398</u>	<u>0.38</u>
		\$ <u><u>6,918,463,519</u></u>	<u><u>13.21 %</u></u>

COUNTY OF CONTRA COSTA MISCELLANEOUS STATISTICS

GEOGRAPHICAL LOCATION:	Contra Costa County is located near San Francisco in the Bay Area. It is bordered by San Francisco Bay and San Pablo Bay on the West, by Suisun Bay and the Sacramento and San Joaquin Rivers on the North, by the delta country of San Joaquin County on the East and by Alameda County on the South.
ALTITUDE:	Sea Level to 3,849 feet
AREA OF COUNTY:	732.6 square miles of land and 73.3 square miles of water.
COUNTY SEAT:	Martinez, California
FORM OF GOVERNMENT:	General Law County, governed by a five member Board of Supervisors. Contra Costa County is one of the original 27 counties established when California became a state in 1849.

	<u>NOVEMBER 1990 GENERAL ELECTION</u>	<u>JUNE 1990 PRIMARY ELECTION</u>	<u>NOVEMBER 1988 GENERAL ELECTION</u>
REGISTERED VOTERS	453,435	431,802	452,491
NUMBER VOTING	277,999	200,235	341,149
PERCENT VOTING	61.3	46.4	75.3

ROADS: 742.48 miles of County maintained streets and roads in the unincorporated areas.

COUNTY EMPLOYEES AT JUNE 30:	<u>YEAR</u>	<u>NUMBER OF EMPLOYEES</u>	<u>PERCENT OF INCREASE (DECREASE)</u>	<u>NUMBER OF EMPLOYEES PER THOUSAND OF POPULATION</u>
	1977	6041		9.8
	1978	6351	5.1	10.0
	1979	5933	(6.6)	9.2
	1980	5960	.5	9.1
	1981	6052	1.5	9.2
	1982	6063	.2	9.1
	1983	5915	(2.4)	8.7
	1984	5743	(2.9)	8.3
	1985	5791	.8	8.2
	1986	5968	3.1	8.2
	1987	6111	2.4	8.3
	1988	6317	3.4	8.4
	1989	6463	2.3	8.3
	1990	6718	3.9	8.4
	1991	7008	4.3	8.6

